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ACCOUNTS AND PAPERS:

FORTY-ONE VOLUMES.

- (8.) -

ESTIMATES (CIVIL SERVICES AND REVENUE DEPARTMENTS) - continued.

Session

5 December 1878 — 15 August 1879.

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ACCOUNTS AND PAPERS:

1878-9.

FORTY-ONE VOLUMES:—CONTENTS OF THE EIGHTH VOLUME.

N.B.—THE Figures at the beginning of the line, correspond with the N° at the foot of each Paper; and the Figures at the end of the line, refer to the MS. Paging of the Volumes arranged for the House of Commons.

ESTIMATES (CIVIL SERVICES, REVENUE DEPARTMENTS, &c.) —continued.

Appropriation Accounts, 1877-78:

Appropriation Accounts of the Sums granted by Parliament for Civil Services, Classes I. to VII., the Revenue Departments (including the Post Office Packet and Telegraph Services), and the Principal of Exchequer Bonds, for the Year ended 31st March 1878; with Reports of the Comptroller and Auditor General thereon - p. 1

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APPROPRIATION ACCOUNTS of the Sums granted by Parliament for Civil Services, Classes I. to VII., the Revenue Departments (including the Post Office Packet and Telegraph Services), and the Principal of Exchequer Bonds, for the Year ended 31st of March 1878; together with the Reports of the Comptroller and Auditor General thereon.

(Presented pursuant to Act 29 & 30 Vict. c. 39, s. 22.)

Ordered, by The House of Commons, to be Printed, 14 February 1879.



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CIVIL SERVICE ACCOUNTS, 1877-78.

CLASS I.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Civil Service Estimates, Class I., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

VOTE 1.

ROYAL PALACES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PALACES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	GRA			F			c	o mp	Expen ared	nditure, with Gra	ant.	
• .	GRA	NT.		Expeni	DITU	RE.	J than (æss Fran	ted.	M than G	ore Fran	ted.
A.—Palaces, &c. in the Personal Occupation of Her	£.	8.	d.	£.	ε.	d.	£.	ε.	d.	£.	8.	d.
Majesty B.—Palaces, &c. partly in the Occupation of Her	12,561	-	-	12,265	4	2*	295	15	10	-	-	
Majesty	5,394	-	-	5,664	18	9†	-		-	270	18	9
Majesty	20,550	-	-	20,479	12	5	70	7	7	-	_	
£.	38,505	-	-	3 8,409]5	4	366	8	5	. 270	18	9
Deduc	t Deficit	•				-	270	18	9			_
Net St	urplus to	be s	urre	endered -	-	£.	95	4	8			

Estimated Amount of Extra Receipts payable to Exchequer - - - 1,700 - - 1,700 - - 1,667 7 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A. Casual difference between Estimate and Expenditure:
- B .- Casual difference between Estimate and Expenditure.
- C .- Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS .- Casual difference between Estimate and Receipts.

The Surplus of 31 l. 18 s. 7 d., shown on the Account of the Vote "Royal Palaces," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



^{*} This sum includes an amount of 103 l. 7 s. 10 d., contributed to the expense of extending the fire service at Windsor Castle, to the Chapel Cloisters, &c. The remainder of the expense, 200 l., was contributed by the Dean and Chapter. Provision for a contribution of 200 l. was made in the Estimates.

[†] A re-distribution of apartments having taken place at St. James's Palace it was found necessary to expend 50 l. in alterations. For the accommodation of the Hon. Corps of Gentlemen-at-Arms, further works were executed to the extent of 212 l. 13 s. 3 d., but this sum was contributed by that Corps, leaving the Vote (Sub-Head B.) charged with 50 l. only.

VOTE 1.

ROYAL PALACES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THERE is an Expenditure in excess of the Estimate under Sub-Head B., "Palaces, Excess. &c. partly in the Occupation of Her Majesty."
 - 2. The Grant of 38,505 l. includes 4,400 l. voted upon a Supplementary Estimate.

Supplementary Grant.

3. There is annexed a Statement (prepared by the Accountant) of the Expenditure New Works. as compared with the Estimate of the New Works charged to this Vote.

4. The Net Surplus is, as shown by the Account, 95 l. 4 s. 8 d.

Net Surplus.

									£	.	8.	d.
Grant -	-	-	-	-	•	-	-	•	38,	505	-	-
Expenditure	-	-	•	-	• .	-	-	-	38,	409	15	4
					Net 8	Surplu	.8 -		£.	95	4	8

STATEMENT of NEW WORKS-1877-8.

Section.		Vote.	Expenditure.					Bala	ances.	
		Vote.	Exper	ıuıı	ure.	Un	exper	ded.	Execs	в.
		£.	£.	s.	d.		E. s	. d.	£. s.	d,
A 5.	Windsor Castle: Extension of Fire Service to St. George's Chapel.	200	103	7	10	٤	6 12	2	-	
B 2.	Improving Accommodation of Queen's Guard, St. James's Palace.	3,000	3,128	3	2	-	-	-	128 3	2
C 4.	Erection of Cottage at Pumping- station, Hampton Court Palace.	350	340	-	-	1	0 -	-	_	
C 17.	School Buildings at Hampton Court	part of 4,400	385	-	-		-		- .	

Her Majesty's Office of Works, &c., 28 November 1878.

A. B. Mitford, Accounting Officer.

VOTE 1A.

MARLBOROUGH HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MARLBOROUGH HOUSE, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

Service.	GRANT.	Expenditure.	Exper compared	aditure, with Grant.
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Marlborough House	4,100	4,096 14 11	3 5 1	
Surplu	s to be surrendere	ed £.	3 5 1	

£. s. d.
Amount of Extra Receipts realised in the year 1877-78, and paid over to the Exchequer - 24 13 11

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS .- No Extra Receipts were anticipated, but a small amount was realised by the sale of Old Lead.

Her Majesty's Office of Works, &c., 27 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 1A.

MARLBOROUGH HOUSE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 3 l. 5 s. 1 d.

Grant	-	•	-	-	-	-	-				d. -
Expenditure -	•	-	-	-	-	-	-	4,0	96	14	11
					Surplus	-	-	- £.	3	5	1

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

	Service.												nditure, with Grant.
		SERV	ICB.					GRA	INT.		Expenditure.	Less than Granted.	More than Granted.
	•							£,	8.	d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and	Wag	es of	Estal	olishn	ent	-	-	9,081	_	_	8,967 7 5	113 12 7	_
B.—Travelling	•	•	•	-	-	•	•	142	_	_	120 9 11	21 10 1	_
CClothing	-	-	-	-		-	. •	1,284	_	_	1,133 3 2	100 16 10	_
D.—Police -		•	-	-	•	-	•	19,674		_	19,819 2 11	1	_
EWorks -	-	-	•	-	-	-	-	15,181	_	_	16,206 12 1		1,025 12 1
F Maintenance	•	-	-	•	-	-	-	76,930	_	_	76,455 2 10	474 17 2	
G.—Furniture	-	•	٠.	-	•	-	-	302	_	_	268 19 8	33 - 4	_
H.—Rents -	-	•	-	-	-	-	•	1,385	_	_	1,320 2 -	14 18 -	
I.—Contingencie	s an	d Inc	identa	l Exp	enses	-	-	218	_	_	158 17 10	59 2 2	_
Edinburgh B	otan	ic Ga	rdens	Arbo	retum	-				-	47 2 11		47 2 11
							£.	124,097	_	_	123,990 - 9	1,179 14 8	1,072 15 -
						Ded	uct D	eficit -	•	-		1,072 15 -	
			-		. ;	Net	Surpl	lus to be s	urre	ende	ered £.	106 19 3	

The Bailiff to the Royal Parks, &c. received, in addition to his salary, half-pay as Captain in the Royal Engineers, amounting to 129 l. 7s. 4d. per annum.

Estimated Amount of Extra Receipts payable to the Exchequer -5,500 Amount of Extra Receipts realised in the Year 1877-78, and paid over to the Exchequer 6,862 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- Provision is made in this Grant for sick and disabled men, and for gratuities in aid of funeral expenses, in respect of which the expenditure is necessarily uncertain.

B.—Casual difference between Estimate and Expenditure.

D.—Provision is made in this Grant for substitutes in cases of sickness, for occasional Watchmen, and for gratuities in aid of funeral expenses, in respect of which the expenditure is necessarily uncertain.

E.—Part of the cost of re-making Rotten Row, for which no provision was made in the Grant, was charged to this Sub-Head.

F.—Casual difference between Estimate and Expenditure.

- G.— Ditto - ditto - ditto.

 H.—The tithe rent-charges, for which provision is made in this Sub-Head, vary in amount from time to time.

 I.—From the nature of this Grant the expenditure is necessarily uncertain.

The sum provided in the Vote for 1876-77, for the purchase of land for the Arboretum was inadequate for the purpose, to the extent of 26 l., and some small legal expenses became payable in connection with the conveyance, fer which no provision had been made.

EXTRA RECEIPTS.—The Extra Receipts which were estimated on the average of previous years realised more than was anticipated.

A Grant has been taken for 3951. 81. 5 d., the Deficit shown on the Account of the Vote "Royal Parks and Pleasure Gardens," for the year ended 31st March 1877.

Her Majesty's Office of Works, &c., \
28 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 2. ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THERE is an Expenditure in excess of the Estimate, under Sub-Head E., "Works." Excess.
- 2. In the year 1876-77, 4,900 l. was granted by Parliament for the Edinburgh Arboretum; this amount was, however, insufficient to the extent of 26 l., which, together with return. some legal expenses, have been paid out of the Vote for this year under a special Sub- Vote 22 B., Class I., Head, opened for the purpose.

3. There being no note on the Estimate or Account, I have to observe, that under Sub-Head A Sub-Head A," the Ranger and Deputy Ranger of Richmond Park, and the Superintendent in the Department of the Ranger of St. James's, Green, and Hyde Parks, in addition to their salaries charged to this Sub-Head, receive Pay and Allowances out of the Army Votes. Two officers of Kew Gardens, in addition to their salaries, receive out of the Vote for the Science and Art Department, Class IV., Vote 2, certain Allowances for Examination and Preparation of Papers.

4. The Net Surplus is, as shown by the Account, 106 l. 19 s. 3 d.

Net Surplus.

							£.	8.	d.
Grant	-	-	-	-	-	-	124,097	_	-
Expenditure	-	-	-	-	-	-	123,990	_	9
-						-			
			Net S	Surplu	. -		£. 106	19	3

STATEMENT OF NEW WORKS-1877-8.

Sertion.								Vote	Erne	ndad	1.	Balances.					
		Sewer 1,900 870 1,030 300 300 300 300 300 300 300	pend	ed.	Exc	.889											
	•							£.	£.	s. (d.	£.	8.	đ.	£.	8.	d.
۸.	Battersea Park: Planting portion of Island	-		_	_	-	-	50	52	3	_			_		9	
A. •	Ditto Raising Wall of Embankment -	-	-	•	_	-	_			-		200	15	11	-		_
A.3	Edinburgh Royal Botanic Gardens: Inverleith House	-	-	-	-	_				-	_		10	••	• -	_	
A.2	Ditto ditto Arboretum -	-	-	_	_	-				_	_	_	_	_		_	
В.	Holyrood Park; Contribution towards construction of	Sewer	-	• '	•								_	_	;	_	
c.	Kensington Gardens: Footpath to Rotten Row	-	•		•				1	14	1		5	11		_	
D.	Ditto Footpath through Shrubbery -	-	-	-	-	-					-		ĸ		: -	_	
B.	Ditto Cesspits, &c., for New Footpaths	-	-	-	-	-	•			٠.			-	_		_	
F.	Kew Gardens: Young Plantations	•	-	_	-	-			99	19 1	1	100	_	1		_	
G.	Ditto - New Herbarium	-	-	_	-						_	413	14	ນໍ້	_		
H.	Ditto - Removal and Heating of Frames -	•	-	-	-	-	-		2,000	٠.				-	1 _		
I.	Ditto - Raising Boundary Wall	•	-	_	-	-	-		179	4	R			_	129		G
J.	Ditto - Measuring Works	•	-	-	_	-	_				-	50		3	1.9	. *	U
J.¹	Ditto - Rearranging Heating Apparatus, Palm	House.	&c.	-	-	-						,		ĭ		_	
K.	Regent's Park: Improvement of Cricket Ground -	-	-	-	•	_	-							-	i -	_	
L	Ditto - Erection of Lodge for Superintendent	-	-	-	:		_	850	-	Αυ.	-	850		11	! -	_	
X.	Ditto - Erection of Urinal, Primrose Hill -	-	•	-	-	-		45	37	5	3		14	9	-	_	
N.	Richmond Park : Planting Trees		-	_				200	169	8	-		12	9	-	_	
0.	Richmond and Kew Roads: Footpath across Kew Gree	e n	_	-	-	-		56	56	~	_	20	12	•	_	_	
P.	Ditto ditto - Footpath Leading to Kew		_	-		-	-	30	30	_	_	1 1			-	-	
P.1	Ditto ditto - Footpath between Brentfor			Rich	mond	_		1.002	915	3	8	مو	16		, –	-	
Q.	Hyde Park: Removing Shrubs, &c		•	-	•	_		65		-	4	1	10	:	, –	_	
Ř.	Ditto - Ledge for Superintendent	•		_	-			1,500	1.516		*	! .	4	•		-,	_
8.	Ditto - New Storehouses	-		-	_	_	_	5 0 0	500	11	•	-		•	16	ΙI	8
S.1	Ditto - Reconstruction of Rotten Row	-	-	_	_			-	4,514		_	1	-		4 53 6	-	_
T.	St. James's Park: Providing, &c., Lamps			-	_			200			4	-			4,514		4
v.	Victoria Park : Levelling, &c., ground added to Park i	n 1872	-	_	_		-	300		-	8 6	-	•	- 1	62	8	ĸ
W.	Ditto - Supplying and refilling Bathing Lake	-	-	-	-	•	-	200	108		3	91	1	9	2_	-	Ğ
Į							£.	15,181	16,206	12	1	8,701	10	7	4,737	2	—-

Her Majesty's Office of Works, &c., 28 November 1878.

A. B. Mitford,
Accounting Officer.



VOTE 3.

PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Public Buildings, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	Service.					Expeni	n erer i	o Tr		Expend pared v	iture, vith Grant.
			GRA	N 1.		DAFERI	J11 0 1	a E,	Less than Gra		More than Granted.
A Works and Repairs of Public Buildi	ings :	and	£.	s.	d.	£.	8.	d.	£.	s. d	£. s. d.
Offices	-	-	45,862	_	_	47,454	17	3	-	-	1,592 17 3
B.—Rents, Insurance, Tithes, &c	-	_	39,220	_	_	89,195		3	24	- 9	1,002 17 0
C.—Payments to Caretakers, &c.	_	-	1,854	_	_	1,778		2		13 10	
D.—Fuel and Light, &c		-	26,161	_	_	21,521	_	10	4,689		_
E.—Supply of Water	-	-	3,572	_	_	5,234	8	10	-		1,662 3 10
F.—Westminster Bridge	-	•	2,810	_	_	2,236	18	5	78	1 7	1,002 0 10
G.—Menai and Conway Bridges	-	-	426	_	_	1,105	6	_	•	•	679 6 -
H.—Government Buildings, Isle of Man -	-	•	635	_	_	615		7	19 1	4 5	-
I Maintenance, &c. of Carisbrook Castle,	Isla	of									
Wight	•	•	127	_	_	125	_	6	1 1	19.6	
K.—Broadmoor Criminal Lunatic Asylum		-	2,000	_	_	2,015	6	6			15 6 6
L.—Probate Court and Registries		•	3,972	_	-	3,217		1	754	1 11	10 0 0
M.—Survey Buildings	•	_	1,098	_	_	1,740		9	•	-	642 13 9
N.—Incidental Expenses	•		200	_	_	45		8	154 1	19 4	O#2 10 8
O.—Westminster Bridge Approaches -	-	-		•	•	826	18	7	•	-	826 18 7
		£.	127,437	-	-	127,107	15	5	5,748	10 6	5,419 5 11
	De	duct	Deficit					•	5,419	5 11	
	Ne	t Su	rplus to b	e su	rret	dered -	-	£.	829	4 7	

Estimated Amount of Extra Receipts payable to the Exchequer 5,000 Amount of Extra Receipts realised in the Year 1877-78, and paid over to the Exchequer -5,378

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Considerable expenditure was incurred in sanitary works at the War Office, and in the addition of a new storey to a wing of the Treasury building.

B.—Casual difference between Estimate and Expenditure.
C.—Casual difference between Estimate and Expenditure.

D.—The variation is due to the consumption of Fuel during the year having been below the average, and to a reduction in price; also to a payment having been made to the Contractor at the end of March 1877 on account of Coal supplied during the Lady-day quarter.

E. A sum of 2,000 l. was paid on account of the cost of certain new Pumps at Orange-street, for which no provision had been made.

- F.—Casual difference between Estimate and Expenditure.
 G.—It became necessary during the year to incur special and unforeseen Expenditure in the repair of the Approaches to

Menai Bridge.

H.—Casual difference between Estimate and Expenditure.

I.—Casual difference between Estimate and Expenditure.

K.—Casual difference between Estimate and Expenditure.

L.—The payments in respect of the new Registry at Newcastle, and of the works and repairs in District B., were not so great as had been anticipated.

M.—Owing to the illness of the Surveyor, certain work provided for in the Vote for 1876-77 was delayed, and the Expenditure consequently became a charge on this Vote.

N.—These expenses connot be estimated with accuracy. N.—These expenses cannot be estimated with accuracy.

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VOTE 3.—PUBLIC BUILDINGS—continued.

Explanation of the Causes of Variation between Expenditure and Grant-continued.

O.—This payment for Legal Expenses was made under an Order of the Court of Chancery in respect of the purchase of certain property in 1862. The value of the land was paid into Court at that time by the Board, but litigation has since been proceeding in regard to the disposal of the Fund. The Board had no ground for anticipating that the present charge would become payable out of this Vote.

EXTRA RECEIPTS.—Casual difference between Estimate and Receipt.—A portion of the Receipts arises from the Sale of Old Materials, the proceeds of which cannot be estimated with accoracy.

The Surplus of 5,938 l. 14s. 3d., shown on the Account of the Vote "Public Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,]
29 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THERE is an Expenditure in Excess of the Estimate under the following Sub- Excess. Heads:
 - A.—Works and Repairs of Public Buildings and Offices. E.—Supply of Water. G.—Menai and Conway Bridges.

 - K.—Broadmoor Criminal Lunatic Asylum. M.—Survey Buildings.
- 2. O., "Westminster Bridge Approaches." This is a new Sub-Head, which has been New Sub-Head. introduced into the Account under Treasury Authority.
 - 3. The Net Surplus is, as shown by the Account, 329l. 4s. 7d.

Net Surplus.

			-			127		-	-	
	N	et Su	rplus	•	• -	£.	329	4	7	_

STATEMENT OF NEW WORKS .- 1877-8.

ė		Water	F 3:	.		Balo	inces.
Section.		Vote.	Expendi	ture.	Unexpend	ed.	Excess.
A. 12 A. 18	Public Record Office Adapting Bankruptcy Court, Basinghall-street,	1,600	£ 1,285 10	. d.	£. s. 814 10	d. -	£. s. d.
A. 14 A. 15	for Registry of Seamen, and making good di- lapidations in Adelaide-place Sanitary works, War Office, Pall Mall Altering and adapting Winchester House	2,000 1,000 7,000	3,939 1:	1 10 -	4,997 18		1,172 5 1 2,939 12 10
A. 16 A. 17	Works for adapting additional Rooms at South Kensington for National Portrait Gallery - Restoration of Well Tower, Tower of London	935 1,000			985 - 1,000 -	1 1	11
A. 21 A. 22 E. 1	Industrial Museum, Edinburgh, Special Works Royal Observatory, Edinburgh, New Equatorial Orange-street Waterworks, New Pumps to No. 1	916	250 -	2		10	250
L. 1	Well - Newcastle-on-Tyne, Probate Registry -	1,022	2,000 - 659 3	-	362 17	-	2,000
Her	Majesty's Office of Works, &c.	·		A. B	. Milford,		

29 November 1878. 7

Accounting Officer.

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FURNITURE of PUBLIC OFFICES, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

			_			. 00	E mpa	ered	nditure, with Gmnt.			
GRA	NT.		EXPENI	DIFU	RE.	_		ted.	tha			
£.	8.	d,	£.	8.	d.	£.	· 8.	d.		£.	s.	
16,290	_	-	16,275	18	8	14	6	4		_	-	
s to be su	rren	dere	ed	•	£.	14	6	4				
le to Exch	equ	er		_	<u>-</u>			•	£. 100	·s. —	d. -	
	£. 16,290 s to be sur	16,290 —	£. e. d.	£. s. d. £. 16,290 16,275 s to be surrendered	£. s. d. £. s. 16,290 16,275 13 s to be surrendered	£. s. d. £. s. d. 16,290 16,275 13 8 s to be surrendered £.	£. s. d. £. s. d. £. 16,290 16,275 13 8 14 s to be surrendered £. 14	### Comparison ### Comparison ### Less than Gran ### ### ### ### ### ###	GRANT. EXPENDITURE. Less thus Granted. £. s. d. £. s. d. £. s. d. 16,290 16,275 13 8 14 6 4 s to be surrendered £. 14 6 4	### Compared with Compared wit	£. s. d. £.	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS.—These Receipts, which arise from the sale of Old Furniture, cannot be estimated with accuracy.

The Surplus of 405 l. 15 s., shown on the Account of the Vote "Furniture of Public Offices," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 27 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dumbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 4.

FURNITURE OF PUBLIC OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 14 l. 6 s. 4 d.

•	•							£.	s.	d.
Grant	- .	- .	-	.♥	-,	-	16	290	-	-
Expenditure	-	-	•	-		-	16,	275	13	8
	•	•		-	Surplus	 •	£.	14	6	4

VOTE 5. HOUSES OF PARLIAMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Houses of Parliament, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

									Ex _j compare		liture, ith Gra	nt.	
Service.			Gra	NT.		Expende	TUR	E.	Less than Granted		More than Grant		
			£.	8.	d.	£.	8.	d.	£. s.	d.	£.	8.	d.
A.—Works of Art	-	-	1,000	-	-	•	-		1,000 -	-	-	-	
B.—Maintenance of Buildings	•	-	9,067	_	-	9,953	19	8	• •		886	19	8
C.—Maintenance of Approaches and Gardens	•	-	1,810	-	-	1,606	16	8	203 3	4	-		
DWarming, Ventilating, Lighting, &c.	-	-	14,098	-	-	18,418	4	5	684 15	7	-	_	
E.—Police	•	-	2,885	-	-	2,874	19	8	10 -	4	-	_	
F.—Supply and Repair of Furniture, &c	•	•-	4,415	_	_	5,403	15	6			988	15	6
G.—St. Margaret's Church, Westminster— aid of Restoration	Gran	t in	1,500	-	-	1,500	-	-	_		-		
		£.	34,275	_	_	84,252	15	6	1,897 19	8	1,875	14	9
	Dedu	ot De	eficit -	-					1,875 14	9			
	Net	Surpl	us to be a	urr	ende	ered		£.	22 4	6			
Estimated Amount of Extra Receipts Amount of Extra Receipts realised in			-		l me:	• •	-	···		10		d, -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Considerable unforeseen Expenditure was necessary in preparing the Official Residence of the Black Rod foccupation by General Sir W. Knollys. Improvements were effected in the Ladies' Gallery, for which no provision has	
occupation by General Sir W. Knollys. Improvements were effected in the Ladies' Gallery, for which no provision by	for
occupation by General Sir 14. Mionys. Improvements were enected in the Lagies Gallery, for which no provision by	
sociation of the second of the	180
been made.	

-Casual difference between Estimate and Expenditure.

- - - ditto Ditto ditto. Ditto ditto ditto.

EXTRA RECEIPTS.—A considerable portion of these receipts arises from the sale of old materials. The proceeds from this source cannot be estimated with accuracy.

The Surplus of 1,208 l. 11 s. 1 d., shown on the Account of the Vote "Houses of Parliament," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,) 29 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,

H. B. Arber.



⁻The renewal of Furniture in the Black Rod's Residence, and unforeseen Expenditure in the Committee Office and Residences of the Resident Superintendent and of the Housekeeper, House of Lords, occasioned this excess.

VOTE 5.

HOUSES OF PARLIAMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an	Expe	ndit	ure in	Exc	ess of	the E	stima	te un	der Sub-	Hea	ds—	Excess.	
В	—Ma	inter	ance	of B	uilding	ge.						•	
F.	—Sup	ply	and R	lep a i	r of F	urnitu	re, &	c.					
2. The Net Sur	plus is	, a s :	shown	by 1	the A	count	, 22 /	. 4 s . 6	3 d.			Net Surplus	i.
									£.	s.	ď.		
Grant	-	-	-	•	-	-	•	-	34,275	-	-	,	
Expen	diture	-	-	•	-	-	-	-	34,252	15	6		
					Net S	urplu	8 -		£. 22	4	6		

VOTE 6.

NEW HOME AND COLONIAL OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for New Home and Colonial Offices, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

	•	_	Expenditure, compared with Grant.					
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.				
New Home and Colonial Offices	£. s. d. 2,250 – –	£. s. d.	4 -	£. s. d. —				
Surplu	s to be surrender	ed £.	608 17 4					

EXPLANATION of the Cause of Variation between Expenditure and Grant.

It was impossible to make the final payments on this Vote before 31st March 1878.

The Surplus of 8 L 9 s. 3 d., shown on the Account of the Vote "New Home and Colonial Offices," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 29 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



Vote 6.

NEW HOME AND COLONIAL OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as sh	own b	y the	Acco	unt, 6	031.	l <i>7 s</i> .	4 <i>d</i> .		· •	s.	a	•
Grant -	-	-	-	-	-	-		-	2,250	-	u .	
Expenditure	٠;	- '	-	. •	-	-		-	·· 1,6 46	2	8	
· :				Su	rp ius	-	₹.	-	£. 603	17	4	_

Vote 7. SHERIFF COURT HOUSES, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

			Exper	nditure, with Grant.	
Service.		GRANT.	Expanditure.	Less than Granted.	More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. e.d.
A.—New Works		1,209	2,015 18 8	- \ -	806 18 8
B.—Maintenance of Court Houses -		7,229	5,011 18 11	2,917 1 1	_
	£.	8,488	7,027 17 7	2,217 1 1	806 18 8
	Deduct	Deficit		806 18 8	
	Net Su	rplus to be surren	dered £.	1,410 2 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 15 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - 285 4 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Payments were made in respect of Expenditure upon Courts provided for in Votes of previous years, but not in 1877-8.

B.—The accounts are not, in the case of some Counties, rendered with regularity.

Attention has been called in previous Accounts to the circumstances which occasion these Variations.

EXTRA RECEIPTS.—The variation is due to the Receipt of the Government moiety of the proceeds of the old Sheriff Court at Tain. The Board had no means of knowing that it would be received during the year.

The Surplus of 1,629 l. 5 s. 11 d., shown on the Account of the Vote "Sheriff Court Houses, Scotland," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 30 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
amined, and Auditor General of Public Accounts.

Examined, H. B. Arber.

VOTE 7.

SHERIFF COURT HOUSES, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. There is an Expenditure in excess of the Estimate under Sub-Head A., "New Excess. Works."
 - 2. The Net Surplus is, as shown by the Account, 1,410 l. 2 s. 5 d.

Net Surplus.

											£.	₫.	d.
Grant -	•	-	-	-	-	•	•	-	•		8,438	-	-
Expenditur	e	-	•	•	•	-	-	-	-		7,027	17	7
					Ne	t Sur	plus		-	£.	1,410	2	5

STATEMENT OF NEW WORKS-1877-8.

								1 1		ANCES.					
Section.							Vote.	EXPENI)ITU	RB.	Unexp	ended.	Exc	ess.	
							£.	£.	8.	đ.	£.	s. d.	£.	8.	d .
1	Kirkwall	-	-	-	-	•	1,209	-		-	1,209		-	-	
1.	Aberdeen	-	-	-	-	-	-	1,625	15	10	-	-	1,625	15	10
1в	Glasgow	-	-	-	-	-	-	54	14	в	•	-	54	14	6
1c	Stirling	•	-	-	-	-	-	53	19	2	-	-	53	19	2
10	Tain -	-	-	-	-	•.	-	281	9	2	-	-	281	9	2
						£.	1,209	2,015	18	8	1,209		2,015	18	8

Her Majesty's Office of Works, &c., }
29 November 1878.

A. B. Mitford, Accounting Officer.



£ 90:

VOTE 8. REVENUE DEPARTMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

S	Service.					F			co			liture, with Grant.
SERVICE.			GRA	INT.		EXPEN	DIT	URE.	L than (ess Fran	ted.	More than Granted.
Customs Buildings;			£.	· 8.	d.	£.	s.	d.	£.	s.	d.	£. s. d.
A.—Maintenance and Repairs -			6,081	_	_	5,128	4	10	957	15	2	_
B.—Furniture		-	1,521	_	_	1,382			1	8	9	
C.—Rents, Insurance, Tithe, and Rent-characteristics.—Fuel, Light and Water	arge	-	12,904	-	-	12,897			I -	6	_	_
E.—Protection of London Custom House	from F	ire -	5,787 550	_	_	5,635 533			151		6	_
Inland Revenue Buildings	8 :											
F.—Maintenance and Repairs		•	1,747	_	_	1,068	Ω	9	678	11	3	
G.—Furniture	_	-	708	_	_	384			323		5	_
H.—Rents	-	-	26	_	_	I .	6	_	_	14	_	
I.—Fuel, &c	-	•	1,660	-	-	1,192	13	5	467	6	7	
Post Office Buildings:												
JNew Works and Alterations	-	-	55,774	_	-	22,567	14	6	33,206	5	6	
K.—Maintenance and Repairs	-	-	38,994	-	-	54,171	-	9			-	15,177 - 9
L.—Furniture	-	-	4,111	-	-	, , , , ,		1		18		- .
N.—Fixing and Repairing Pillar Letter B	OYes	-	4,110 2,695	_	_	3,515 2,227		3	594		9	-
O.—Supply and Repair of Apparatus for the		LEPPe	2,080	_	_	2,227	14	3	467	ð	9	
of Mail Bags by Railway	-	-	5,500	_	_	3,792	9	4	1,707	10	8	
P.—R ents, &c	-	•	19	-	-	18		6	•	15	6	
Post Office Telegraph Build:	NGS:							İ			l	
Q -New Works and Alterations	-	-	27,099	_	_	18,142		8	13,956	18	4	
R—Maintenance and Repairs	-	-	21,988	-	-	16,350		5	5,637		7	_
S.—Furniture	-	-	2,092	-	-	1,294		9	797		3	
T.—Fuel, &c,	-	-	2,375	_	_	1,901	<u> </u>	6	478	14	6	
	_	£.	195,741	-	-	151,276	18	3	59,641	3	6	15,177 - 9
	De	duct	Deficit					-	15,177	_	9	
	Ne	t Surj	plus to be	surr	ende	ored	-	£.	44,464		<u> </u>	
									,			£. s. d.
Estimated Amount of Extra Receipt	s paya	ble to	Excheque	r -		• •	-			-	:	700
Amount of Extra Receipts realised in	n the I	Cear 1	877-78, a	nd 1	paid	over to I	Excl	neque	er, -	-	1.0	680 8 2 •

Accountant General's Office, Custom House, 29 October 1878. Amount realised by the Customs in the Year 1877-78 by the sale of Premises : £. s. d. May 1877; Sale of West Wall of Custom House Quay **335** 10 Sale of Custom House, Port Glasgow 2,100 -June " Sale of Tobacco Warehouse, Leith -2,500 -4,935 10

^{*} Besides this amount the sum of 4,935 l. 10 s. was realised from the Sale of Customs Buildings, and paid over to the Exchequer by the Commissioners of Customs.

VOTE 8.—REVENUE DEPARTMENT BUILDINGS-continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The service was not transferred to the Office of Works until after the Estimates were prepared. During the first year the precedings of the Board in regard to works were necessarily of a tentative character.
- B.—Casual difference between Estimate and Expenditure.
- C.— Ditto - ditto.
- D.- Ditto - ditto.
- E- Ditto - ditto.
- F.—It was found necessary to postpone a large amount of external painting.
- G.-The Expenditure was over-estimated.
- H.-Votes of Parliament are not taken for fractions of a pound.
- L.—The consumption of Coal was less than usual, and the price was low.
- J.—Owing to difficulties in the conveyance of the Sites of the new Post Offices at Blackburn, Durham, St. Helens, Stockton-on-Tees, Oxford, Cardiff, Southampton, Swansea, Reading, and other places for which provision was made, the works were either not commenced during the year, or but little progress was made with the same, The works at the Glasgow Post Office, moreover, were delayed owing to bad weather and to a strike at the stone quarry.
 - K.—This exceeding is attributable to the growing requirements of the Postal Service.
 - L.—Casual difference between Estimate and Expenditure.
- L-The consumption of coal was less than usual and the price was low.
- N .- It was deemed desirable to postpone until later in the year a considerable amount of painting for which provision was made.
- 0.—Improvements were effected in the mailbag apparatus, in consequence of which the cost of repairs has been sensibly
- P.-Votes of Parliament are not taken for fractions of a pound.
- Q.-The explanation of the variation on Sub-Head J. is applicable to this Sub-Head.
- R.—The Expenditure was over-estimated.
- S. Ditto - ditto.
- T.—The price of coals was lowered, and the consumption was less than usual.

EXTRA RECEIPTS. -The Extra Receipts were under-estimated.

The Surplus of 23,770 l. 17 s. 1 d., shown on the Account of the Vote "Post Office and Inland Revenue Buildings," for the year ended 31st March 18.77, has been surrendered.

Her Majesty's Office of Works, &c., 30 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Vote 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. There is an Expenditure in excess of the Estimate under Sub-Head K, "Main-Excess. tenance and Repairs," Post Office Buildings.
 - 2. The Net Surplus is, as shown by the Account, 44,464 l. 1 s. 9 d.

Net Surplus.

£. s. d.
Grant - - - - - 195,741 - -

Expenditure - - - - - 151,276 18 3

Net Surplus - - £. 44,464 1 9

VOTE 8.—REVENUE DEPARTMENT BUILDINGS—continued.

Post Offices-New Works, 1877-78.

6 - 4 - 1	DUITE.		Wata	P	BALAN	CES.
Section.	BUILDIN	GS.	Vote.	Expenditure.	Unexpended.	Excess.
A.	New Post Office Savin	gs Bank -	15,000	£. s. d. 1,935 5 9	£. a. d. 13,064 14 3	£ s. a
в.	Bow		840	136 16 10	703 3 2	
C.	Upper Norwood -		230	357 15 8		127 15
D.	Stoke Newington		900	1,267 12 6		367 12
Improved accommodation at sundry ffices in London E.	General Post Office, V street, Strand - Battersea Holloway, Giesbach-re Notting-hill - Rotherhithe - Walham Green -		2,500	31 14 10 461 19 7 11 3 1 85 6 6 30 5 9 1 6 7	1,878 3 8	_
F.	Blackburn		4,000		4,000	-
G.	Barnsley		2,000		2,000	_
н.	Cardiff		-		-	_
н. 1	Cheltenham -			169 6 8		169 6
I.	Durham		2,000		2,000	_
J.	Gravesend		500	678 7 10		178 7 1
K.	Glasgow		9,460	6,278 17 6	3,181 2 6	_ '
L.	Great Grimsby -		1,800	1,556	244	_
M.	Hull		2,500	2,252 2 5	247 17 7	_
Ņ.	Lowestoft		150	244 1 2	1	94 1
0.	Oldham		1,200	916 17 1	283 2 11	
P.	Oxford		3,000		3,000	_
Q.	Reading		4,000	163 5 6	3,836 14 6	
R.	Rochester		300	199 14 8	100 5 4	_
8.	Rotherham		480	460 14 -	19 6 -	
8. 1	Shrewsbury		.	57 13 -		57 13
т.	St. Helens		3,000	10 12 5	2,989 7 7	_
υ.	Stockport		2,158	1,944 4 5	213 15 7	_
٧.	Stockton-on-Tees -		2,000	668 13 6	1,331 6 6	-
w.	Swindon		100	153 - 9		53 -
X.	Warrington		1,156	1,224 6 1		68 G
Improved commodation at sundry pointry Offices.	Brighton - Bristol - Carmarthen - Coventry - Croydon - Doncaster - Leeds - Liverpool - Middlesbrough - Newcastle-on-Tyne Newport (Monmouth) Norwich - Stockton-on-Tees - Wick		61,774	241 13 4 413 6 6 	1,229 9 7	_
	Deduct for Works wh be carried out during	ich may not d g the Year	6,000			
		£.	55,774	22,567 14 6	40,322 9 2	1,116 3

Her Majesty s Office of Works, 30 November 1878.

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VOTE 8.—REVENUE DEPARTMENT BUILDINGS—continued.

Telegraph Offices.—New Works, 1877-78.

Section.	BULLDIN	C 8		Vote.	Expenditure.	BALAN	CES.
section.	BUILDIN	G B.		Vote.	BAPENDITURE.	Unexpended.	Excess.
A.	New Post Office Savin	gs Banks	-	£. -	£. s. d.	£. e. d.	£. s. (
В.	Bow			-	_	_	
c.	Upper Norwood -		-	_	_	_	<u>:</u>
D.	Stoke Newington -		-	_		_	-
E.	General Post Office, W Adelaide street, Strand Battersea Holloway, Giesbach-ro Notting Hill Rotherhithe - Walham Green -	i :	-	2,500	420 4 6 31 14 9	2,047 14 2	_
P.	Blackburn		-	1,000		1,000	_
G.	Barnsley		-	500		500	_
н.	Cardiff			1,500	270	1,280	_
н. 1	Cheltenham -		-	_	84 13 4		84 13
I.	Durham		_	1,000		1,000	
J.	Gravesend			25 0	135 13 6	114 6 6	-
к.	Glasgow		_	9,459	6,278 17 6	3,180 9 6	
L.	Great Grimsby -		_	300		300 - '-	_
м.	Hull			1,570	1,751 13 -		181 13
N.	Lowestoft		_	150	122 - 6	27 19 6	_
0.	Oldham			800	550 2 3	249 17 9	_
о. Р.	Oxford		_	2,000		2,000	_
	Reading			2,000	1	1,883 7 6	
Q.	Rochester		-	50		- 1 4	_
R.	Rotherham		_	120		- 1 7	-
S.	Shrewsbury			120			10 2
8. 1	St. Helens	• -	-	-	57 13 -		57 13
T.		• •	•	1,400	1	1,400	-
U.	Stockport	• •	•	1,000	Į	116 5 4	_
٧.	Stockton-on-Tees -	- •	•	1,000	334 6 9	665 13 3	
w.	Swindon	• •	-	-	-	_	_
x.	Warrington	• •	•	1,000	784 11 7	265 8 5	_
Z,	Brighton - Bristol - Carmarthen - Coventry - Croydon - Doncaster - Leeds - Liverpool - Middlesbrough - Newcastle-on-Tyne Newport (Monmonth Norwich - Stockton-on-Tees - Wick			2,500	44 10 8 303 8 - 83 6 1 28 8 5 34 - 10 41 5 8 601 5 - 40 19 6 12 12 -	1,310 3 10	-
1	educted for Works which carried out during the year	may no	t be	30,099	l .		
			£.	27,099	13,142 1 8	17,291 - 1	334 1

Vote 9. BRITISH MUSEUM BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for British Museum Buildings, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

_					nditure, with Grant.
· Service.		GRANT.	Expenditure.	Less than Granted.	More than Granted
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs		7,106	6,717 14 2	888 5 10	_
B.—Rents		270	270		
C.—Supply of Water		275	308 14 7		38 14 7
D.—Fuel and Light		1,675	1,447 1 7	227 18 5	_
EContingencies		. 11	!	11	_
	£.	9,887	8,743 10 4	627 4 8	88 14 7
·	Deduct De	ficit		88 14 7	
:	Net Surplu	is to be surrender	ed £ .	593 9 8	
Estimated Amount of Extra Receipt Amount of Extra Receipts realised in		_			£. s. d. 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A .- It was necessary to postpone some of the painting work for which provision had been made.
- B .- No variation.
- C .- The consumption of water was greater than usual, owing to an underground leakage, which continued unobserved for some time.
- D.—The consumption of coal and gas is liable to considerable variation according to circumstances; it was smaller than usual in 1877-78, and the price of coal was moreover low.
 - E.—From the nature of this grant the Expenditure is necessarily uncertain.

EXTRA RECEIPTS.—The Extra Receipts were considerably in excess of those of previous years, in consequence of the sale of some old materials.

The Surplus of 1,353 l. 6 s. 6 d., shown on the Account of the Vote "British Museum Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 27 November 1878.

A. B. Mitford, Accounting Officer.

·I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.



VOTE 9.

BRITISH MUSEUM BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. There is an Expenditure in excess of the Estimate under Sub-Head C., "Supply of Excess. Water."

2. The Net Surplus is, as shown by the Account, 593 l. 9 s. 8 d.

Net Surplus.

										£.	s.	d.
Grant -	-	-	-	•	-	-	-	-	-	9,337	-	-
Expenditure	•	-	•	-	-	-	-	-	•	8,743	10	4
					Net	Surp	lus -		- £	E. 593	9	8

STATEMENT OF NEW WORKS-1877-8.

Section.		Vote.	Exper			Balances.						
		V 016.	Exper	10100	He.	Unex	pend	ed.	Ex	cess		
A 2	Additional Exhibition Rooms, &c	£. 5,000	£. 4,083		- 1				£.	<i>s</i> .	d.	

Her Majesty's Office of Works, &c., 28 November 1878.

A. B. Mitford,
Accounting Officer.

VOTE 10. COUNTY COURTS BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS BUILDINGS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.			GRANT.	Expenditure.	Expenditure, compared with Grant.			
SERVICE.			GRANT.	Expenditure.	Less than Granted.	More than Granted.		
ANew Works, Additions and Purchas	es -	•	£. s. d. 17,175	£. s. d. 6,143 12 1	£. s. d. 11,031 7 11	£s. d.		
B Alterations, Maintenance, and Repair	rs -		5,500	5,120 18 7	379 1 5			
C.—Rents and Insurances	-	-	14,630	18,949 7 7	680 12 5	_		
D.—Payments to Caretakers	-	-	6,250	6,028 4 7	226 15 5	_		
E.—Furniture	-	-	1,000	1,015 8 10		15 8 10		
F.—Fuel, Light, &c	-	•	3,750	3,490 4 10	259 15 2	_		
		£.	48,305	85,742 16 6	12,577 12 4	15 8 10		
	De	duct 1	Deficit		15 8 10			
	Ne	t Sur	plus to be surrend	dered £.	12,562 8 6			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

-The new building at Liverpool was not commenced, and the Expenditure at Manchester and Sunderland was less than had been anticipated.

B.—Casual difference between Estimate and Expenditure.

- Ditto - - - ditto - - - ditto. - Ditto - - - ditto - - - ditto.

-Unforeseen Expenditure was incurred in fitting up an office at Neath on the appointment of a new Registrar.

F .- Casual difference between Estimate and Expenditure.

Extra Receipts.—Casual difference between Estimate and Receipts.

The Surplus of 15,337 l. 5 s. 11 d., shown on the Account of the Vote "County Courts Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 29 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroiler General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, H. B. Arber.



VOTE 10.

COUNTY COURTS BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THERE is an Expenditure in excess of the Estimate under Sub-Head E., Excess. "Furniture."
 - 2. The Net Surplus is, as shown by the Account, 12,5621. 3s. 6d.

Net Surplus.

		•						£.	s .	à.
Grant -	-	-	-	-	-	-	-	48,305	_	-
Expenditure	-	-	-	•	-	-	-	35,742	16	6
			Net S	Surplu	8 -		£.	12,562	3	6

STATEMENT OF NEW WORKS. - 1877-8.

										Balanc	ces.		
Section.							Vote.	Expendit	ure.	Unexpended.	Excess.		
							£.	£.	. d.	£. s. d.	£. s. d.		
A.	Bradford -	•	-	-	-	-	1,200	1,181 1	5 1	18 4 11	-		
В.	Liverpool -	-	-	-	•	•	10,000	1 10) -	9,998 10 -			
C.	Manchester	•	-	-	-	-	3,705	3,158 1	2 9	546 7 3	_		
D.	Sunderland	-	-	-	-	-	2,270	1,298 1	l 3	971 8 9	-		
D 1.	Carmarthen	-	-	-	-	•	-	503	3 -		503 3 -		
						£.	17,175	6,143 1	2 1	11,534 10 11	503 3		

Her Majesty's Office of Works, &c., 29 November 1878.

A. B. Mitford, Accounting Officer.



Vote 11. SCIENCE AND ART DEPARTMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Science and Art Department Buildings, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	Service.			GRANT. Expenditure.					Expenditure, compared with Grant.					
323,102						ZIFEN	D11 (, a.g.	Le than G	es ran	ted.	More than Granted		
			£.	8.	d.	£.	s.	d.	£.	s.	d.	£. s. d.		
A.—New Buildings at South Kensington	-	-	8,658	-	-	3,880	18	5	4,777	1	7			
B.—Maintenance	-	-	2,870	-	-	1,367	17	4	1,502	2	8	_		
C.—Rents	-	-	1,115	_	-	1,109	8	2	5	16	10	-		
D.—Supply of Water	-	•	21	-	-	28	18	-	-		-	2 13 -		
		£ .	12,664	-	_	6,381	11	11	6,285	1	1	2 13 -		
	Ded	uct D	eficit -						2	18	-			
:	Net	Surp	lus to be s	urre	ende	red	-	£.	6,282	8	1			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - 42 11 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The state of the wall did not allow of Mr. Leighton's decoration being proceeded with during the year, and the progress made with the other works was not so great as had been anticipated.
- B.—Various works of painting at South Kensington and the decoration of the Geological Museum were not executed; the amount required for the general maintenance of the buildings was, moreover, less than was anticipated.
 - C.—Casual difference between Estimate and Expenditure.
 - D.- Ditto - ditto - ditto.

EXTRA RECEIPTS .- £.42 of this amount were received for bills of quantities of the new building, a receipt which had not been foreseen.

The Surplus of 1,633 l. 3s. 6 d., shown on the Account of the Vote "Science and Art Department Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 27 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 11.

SCIENCE AND ART DEPARTMENT BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THERE is an Expenditure in excess of the Estimate under Sub-Head D., "Supply Excess. of Water."
- 2. A Statement prepared by the Accounting Officer showing the Expenditure as compared with the Estimate for "New Buildings," Sub-Head A., is annexed, from which it will be seen that less than half the amount voted has been expended.
 - 3. The Net Surplus is, as shown by the Account, 6,282 l. 8s. 1d.

Net Surplus.

								£.	s.	d.
Grant -	-	-	-	•	-	-	-	12,664	-	_
Expenditure	•	-	-	•	-	-	-	6,3 81	11	11
			Net	Surp	plus		-	£. 6,282	8	1

STATEMENT OF NEW WORKS-1877-8.

]	Bala	nces.		
Section.	e de la composition della comp	Vote.	Exper	lditu	ure.	Unex	pend	led.	E	cess.	
		 -	£.	s.	đ.	£.	8.	d.	£.	8.	d .
ͺ Δ .	Kalargement of Sketch by Mr. Leighton -	1,000	-		•	1,000	-	-		_	
В.	Works of Internal Decoration	1,390	1,231	7	8	158	19	4		-	
c.	Erection of an Art Library, &c	5,000	1,868	2	6	8,136	17	6		_	
D.	Extra Works on New Buildings at South Kensington	1,268	786	8	3	481	11	9	·	· '	
	Тотац 2.	8,658	3,880	18	5	4,777	1	7	-	_	

Her Majesty's Office of Works, &c., 28 November 1878.

A. B. Mitford, Accounting Officer.



VOTE 12.

SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SURVEYS of the UNITED KINGDOM, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

				diture, with Grant.
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.
A.—Pay and Extra, Pay of, and Allowances to	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Staff	6,768	6,776 18 9	•	8 18 9
B.—Extra Pay and Allowance to Non-Commissioned Officers and Sappers C.—Pay, &c. of Civil Assistants, Meresmen, and	16,550	14,246 9 2	2,3 08 10 10	_
Labourers	96,142	93,406 4 8	2,735 15 4	i
D.—Travelling Expenses	2,590	2,952 12 10	•	362 12 10
E.—Fuel, Light, &c	1,850	1,897 10 2		47 10 2
F.—Stores	6,000	4,792 1 9	1,207 18 3	-
G.—Contingencies	4,100	3,938 16 1	161 3 11	_
£	138,500	127,510 8 5	6,408 8 4	418 16 9
	t Deficit		418 16 9	
Net Su	rplus to be surrend	lered £.	5,989 11 7	
Estimated Amount of Extra Receipts payab	e to Exchequer -		- £. 22,000	:
Amount of Extra Receipts - £. s. d. 18,976 15 7	Balance of debt	Cobb for tracings t of C. Bedford, ne preditors having	- 5 nap)	£. s. d.
	Amount realised a	•	he Exchequer -	6 12 3 18,970 3 4
	11 Michael Camboa	ina para over to t	ne Exeneque:	10,070 0 1
£. 18,976 15 7			£.	18,976 15 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

AThis	exceeding	is	dne	to	changes	in	the	Staff.	
$\Delta -1110$	CVCCCMTTE	10	uuu	w	CHMPECS		uic	~,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	

B.—The force of Non-commissioned Officers and Sappers was below its strength, it having been found impossible to fill up the vacancies caused by the discharge of time-served men.

C.—The variation arises from the retirement and removal of several of the Assistants, and from fewer Meresmen and

Labourers having been required than was anticipated.

D. and E.—Casual difference between Estimate and Expenditure.

F.—Owing to the approaching completion of the Survey of Scotland, it was found unnecessary to supply the usual quantities of Camp Equipage.

G .- Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS. - The amount received from the Landed Estates Court, Ireland, was less than was anticipated.

The Surplus of 5,957 l. 17 s. 1 d., shown on the Account of the Vote, "Surveye of the United Kingdom," for the year ended the 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,] 29 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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Examined, H. B. Arber.

VOTE 12.

SURVEYS OF THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THERE is an Expenditure in excess of the Estimate, under Sub-Heads A., D., Excess. and E.
- 2. In this Vote provision is made for the "Expense of Maps for the Landed Estates Expense of Maps. Court, Ireland," the cost of which when recovered is paid over to the Exchequer as an Extra Receipt. The balance outstanding on the 31st of March 1878 was 11,504 l. 11 s. 9 d. This balance is less than the sum outstanding on the previous year, which was 12,846 l. 0 s. 6 d. The balance due from the Commissioners of the Church Temporalities, Ireland, at the same date, was 53 l. 6 s. 9 d., as compared with 74 l. 3 s. 4 d. on the previous Account.
- 3. Losses of 5l. and 1l. 12s. 3d. have accrued through the failure of Agents for Losses through the Sale of the Maps published by the Survey Department. These sums have been failure of Agents. deducted from the amount of Extra Receipts brought to credit by directions of the Lords Commissioners of Her Majesty's Treasury.
 - 4. The Net Surplus is, as shown by the Account, 5,989 l. 11 s. 7 d.

Net Surplus.

									£.	8.	d. .
Grant -	-	-	-	-	-	-	-	-	133,500	-	
Expenditure	-	-	-	-	-	-	-	-	1 27, 510	8	5
				Net	Surp	lus		-	£. 5,989	11	7

VOTE 13. HARBOURS, &c. UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HARBOURS, &c. under the BOARD OF TRADE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

						_			_		Exper	diture, vith Grant.
Servi	CE.					. Gra	NT.		Expenditu	RE.	Less than Granted.	More than Granted.
: _				,		£.	s.	d.		d.	£. s. d.	£. s. d.
A.—Dover	•	•	•	•	•	7,547	-	_	7,525 8	9	21 11 8	_
B.—Holyhead	-	•	-	•		5,748	-	_	5,071 9	1	671 10 11	_
C Spurn Point Works -	-	•	•	-	-	850	-	-	1,169 -	4		319 - 4
D.—Harwich	-	-	-	•	-	1,469	-	-	1,149 6	1	819 18 11	_
St. Catherine's, Jersey	•	•	•	-	•			-	27 10	8		27 10 3
					£.	15,609	-	_	14,942 14	6	1,012 16 1	846 10 7
			I)eduo	t Def	icit	•		• • • •		846 10 7	
			t	Net S	urplu	s to be su	rre	nder	ed	£.	666 5 6	

		£.	8.	d.
Estimated Amount of Extra Receipts payable to Exchequer	-	4,200	-	-
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer	•	4,684	4 1	0

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Nil.

B.—The cost of maintenance of works was not so large as was anticipated.

C.—The Deficiency is caused by expenditure in respect of new protective works, which were sanctioned by Treasury Letter of the 17th October 1877.



VOTE 13,-HARBOURS, &c. UNDER THE BOARD OF TRADE.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

D.—The Saving arises mainly through expenditure provided for not coming into course of payment within the financial year.

St. Catherine's, Jersey,-New Sub-Head.-This Sub-Head was opened with sanction of Treasury Letter of 6th May 1378, to meet expenses up to the 9th November 1877, the date of transfer of the Harbour to the States of Jersey.

Extra Receipts. - Harbours, 1877-8.

_				Amount Estimated.	Amount Yielded.	More than Estimated.	Less than Estimated.	Explanation of Variations,
Dover -	-	-	-	£. 1,500	£. s. d. 1,632 15 10	£. s. d. 132 15 10	£. s. d.	Nil.
Holyhead	-	-	-	2,700	3,051 9 -	351 9 -		The increase is partly from dues and partly increased rents received from the London and
			£.	4,200	4,684 4 10	484 4 10	_	North Western Railway Companies.

A Grant has been taken for 675 l. 1 s. 6 d., the Deficit shown on the Account of the Vote "Harbours, &c. under the Board of Trade," for the year ended 31st March 1877,

Board of Trade, 80 November 1878.

Allen Stoneham, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, Hay Cooper. Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Dover Harbour.—Sub-Head A.—A SUPPLEMENTARY Vote of 5,000 l. was taken Sub-Head A.

to repair the damages done to the Government Pier by the storm of 1st January 1877.

This amount, as stated by the Board of Trade in making their application to the Treasury was to be expended as follows: 3,000 l. in building a portion of the west wall, and the remaining 2,000 l. to be applied to the partial recovery of the stone washed away; their Lordships approved of the sum of 5,000 l. to be immediately expended on the Pier being approximately expended, as submitted by the Board of Trade, but the actual appropriation of the amount was as follows: appropriation of the amount was as follows:-

	£.	s.	d.	
	3,752	10	6	
Raising débris	656	15	_	
Rent of Ground during Repairs	12	_	_	
Replacing and repairing Cranes lost and damaged	297	9	6	
Other Expenditure provided for and incurred in 1876-7, but				
not paid till 1877-8	281	5	-	
•	E. 5,000	_	_	
	•			

VOTE 13.—HARBOURS, &c. UNDER THE BOARD OF TRADE.

Sub-Head C.

2. Spurn Point Works.—Sub-Head C.—A Supplementary Vote for 150 l. was taken for this service in March 1878, but as there is a Surplus upon the whole Vote, it would

not seem to have been required.

32

The reason apparently for the Supplementary Vote being asked for was that Treasury sanction was given in October 1877 for certain immediate works at Spurn Point, at a cost of 660 l., upon the assurance by the Board of Trade that every endeavour should be made to keep down the expenditure under the Head of Harbours, so as to enable the sum required at Spurn Point to be met out of the Vote without causing an excess thereon, and the Board of Trade in March 1878 estimated the saving on the Vote would be 510 l. only; consequently a Vote for 150 l. was asked for to meet the difference between 660 l. and 150 l.

Sub-Head D.

3. Harwich.—Sub-Head D.—A note on the Account explains that the saving of 319 l. 13 s. 11 d., under this Sub-Head, "Arises mainly through Expenditure provided for not coming into course of payment within the financial year." I have, however, to remark that the original Vote for 500 l., and the Supplementary Vote for 969 l., together 1,469 l., would not have met the Expenditure, which amounted in the year to 2,773 l. 18 s. 9 d., had not the Harbour Dues been brought into the Account.

Additional Sub-Head, 4. A new Sub-Head.—"St. Catherine's, Jersey," has been raised on this Account under the sanction of the Treasury, the occasion for which is explained by a note on the Account.

Net Surplus.

5. The Net Surplus to be surrendered is, as shown by the Account, 666 l. 5 s. 6 d.

					•				£. s. d.
Grant -	-	-	-	-	-	-	-	-	15,609
Expenditure	-	-	-	-	-	-	-	-	14,942 14 6
				Net	Surp	lus		-	£. 666 5 6

VOTE 14. METROPOLITAN FIRE BRIGADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN FIRE BRIGADE, in the Year ended 31st March 1878.

G	Court	P	Expension Compared v	nditure, with Grant.
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.
Metropolitan Fire Brigade	£. s. d.	£. s. d.	£. s. d.	£. s. d.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

No variation.

Her Majesty's Office of Works, &c., \
27 November 1878.

A. B. Mitford,
Accounting Officer.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THIS Grant is "in Aid" of the Funds for Establishment and Maintenance of a Fire Brigade, and has been paid to the Metropolitan Board of Works.

£.

Grant - - - - - - - 10,000 Expenditure - - - - - - - 10,000

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Vote 15. RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RATES on GOVERNMENT PROPERTY, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

														co			diture, with Gr	ınt.	
		Serv	ICE.					GRA	NT.		EXPENI	DIT	URE.	Lothan G	ess rant	ed.	M than (ore Fran	ted.
						•		£.	s.	d.	£.	8.	d.	£.	s.	d.	£.	8.	d.
A.—Salaries -	-	•	-	-	-	•	-	1,393	-	-	1,891	13	8	1	6	9	-	-	
B.—Travelling	•	•	•	-	. •	•	•	200	-	-	203	9	4			-	3	9	4
RATES AND C	ONTR	BUT	ons II	N LIB	u of	RATE	s:·	ĺ											
C.—England	•	•	•	•	-	-	•	166,398	-	-	155,572	8	3	10,825	11	8	-	-	
D.—Scotland	-	-	-	-	•	•	-	12,000	-	-	6,162	4	10	5,837	15	2	•	-	
E.—Ireland -	-	•	-	-	•	•	•	24,000	-	-	22,911	15	4	1,088	4	8	-	-	
							£.	203,991	-	-	186,241	11	-	17,752	18	4	3	9	4
						D.	educt	Deficit						8	9	4			
	,					N	et Su	rplus to b	8 S U	rren	dered -	-	- £.	17,740	9				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. an	d B.—Casua	difference	between	estimate :	and e	cpenditure.	
-------	------------	------------	---------	------------	-------	-------------	--

C.—This Surplus has resulted from the favourable character of the arrangements which the Treasury have been able to effect with the local authorities.

D.—This Surplus is attributable partly to the same cause, and partly to the fact that the contributions for property is Scotland did not all come in course of payment during the year.

E.—Over-estimated.

The Surplus of 46,759 l. 3 s. 2 d., shown on the Account of the Vote "Rates on Government Property," for the year ended 31st March 1877, has been surrendered.

R. E. Welby, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
II. B. Arber.

Wm. Dunhar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of l'ublic Accounts.



VOTE 15.

RATES ON GOVERNMENT PROPERTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Excess. Sub-Head:—

B.—Travelling.

								£.	8.	d.	
Grant -	-	-	-	-	-	-	•				
Expenditure	, -	•	-	•	-	-	-	186,241	11	_	

VOTE 16.

WELLINGTON MONUMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Wellington Monument, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

		D	Expenditure, compared with Grant.					
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.				
Wellington Monument	£. s. d.	£. s. d.	£. s. d.	£s. d.				
Surplu	s to be surrender	ed £.	- 9 8					

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Votes of Parliament are not taken for fractions of a pound.

The Surplus of 1,151 l., shown on the Account of the Vote "Wellington Monument," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., } 27 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 16.

WELLINGTON MONUMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. This is the final charge in respect of the Wellington Monument. The Expenditure, Final Accountass compared with the Estimate, has been as follows:—

	Original Estimate.	Revised Estimate.	Expenditure.
	£. s. d.	£. s. d.	£. s. d.
Cost of the Monument	14,000	21,500	22,121
Relievi for Panels of Chapel	4,840	4,840	4,840
Decoration of the Chapel, Architect's Com- mission, and Contingencies	1,160	1,160	1,038 6 8
£.	20,000	27,500	27,999 6 8

Excess of Expenditure over Estimate - - 2. 499. 6. 8.

In addition to this expenditure the sum of 3,309 l. 9 s. 7 d. was expended in preliminary expenses, chiefly for premiums for Models and Designs, and for the exhibition of them.

2. The Surplus is, as shown by the Account, 9 s. 8 d.

Surplus.

									£.	8.	d.
Grant	-	-	-	-	-	-	-	•	1,651	_	-
Expenditure	-	-	-	-	-	-	-	-	1,650	10	4
					. 1	Surpl	118 -		£	9	8

VOTE 17.

NATURAL HISTORY MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NATURAL HISTORY MUSEUM, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

G.,			Expenditure, compared with Grant.						
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.					
Natural History Museum	£. s. d.	£. s. d. 78,994 8 -	£. s. d.	£. s. d.					
Masarat History Intuscum 2 2 2 2 2	70,000	, , , , , , , , , , , , , , , , , , , ,							
Surplu	s to be surrender	ed £.	3 12 -						

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

The Surplus of 44,840 l. 13 s. 3 d., shown on the Account of the Vote "Natural History Museum," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., \27 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 17.

NATURAL HISTORY MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Estimate for the Year 1877-78 was for 70,000 l. A Supplementary Estimate Nature of Vote. was, however, taken for a further sum of 9,000 l. The first estimated cost of this work was 350,000 l., but the revised Estimate amounts to 395,000 l. The Expenditure to the 31st March 1878 has been 309,835 l. 1 s. 7 d.

2. The Surplus is, as shown by the Account, 5 l. 12 s.

Net Surplus.

									£.	s	s. c	l.
Grant -	-	-	-	-	-	-	_	•	79,00)()	-	-
Expenditure	•	-	•	-	•	-	-	•	78,99)4	8	-
					Surplu	8 -	-	- 3	£.	5 :	12	_

VOTE 18. METROPOLITAN POLICE COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN POLICE COURTS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

			Expenditure, compared with Grant.						
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.					
A.—New Works B.—Maintenance and Repair of Buildings C.—Rents, Insurance, &c	£. s. d. 5,000 1,297 2,888 475 250 920	£. s. d. 19 8 - 1,227 17 8 2,816 5 8 427 10 - 208 11 10 846 4 9 3,199 15 5	£. s. d. 4,980 12 - 69 2 4 66 14 4 47 10 - 41 8 2 73 15 3	£. s. d					
Deduct Net Sur	Deficit	£.	3,199 15 5 2,079 6 8						
Estimated Amount of Extra Receipts payabl Amount of Extra Receipts realised in the Ye		aid over to Exche	equer	£. s. d. 1,000 2,474 2 5					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A .- Unavoidable delay has arisen in entering into the contract for the erection of the new Police Court and Station in Bow-street.
 - B.—Casual difference between Estimate and Expenditure.
 - -Irregularity of applications by claimants for rent.
 - The amount required for payments to caretakers was slightly over-estimated. The amount required for Furniture was slightly over-estimated.
- E.—The amount required for Furniture was slightly over-estimated.

 F.—The price of coal during the year was comparatively low, and the quantity consumed was not quite so large as

It was not possible to complete the purchase of the whole of the property to be acquired under the Bow-street Police Court Act before the close of the financial year 1876-77, and certain purchase-moneys were therefore charged to this Vote; it also became necessary to acquire some additional property, the cost of which was also charged to this Vote.

EXTRA RECEIPTS were realised from the proceeds of the sale of certain old materials on the site of the proposed new Bow-street Police Court. These proceeds were not included in the estimated amount of Extra Receipts.

The Surplus of 378 l. 11 s. 8 d., shown on the Account of the Vote "Metropolitan Police Courts," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., ? 27 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 18.

METROPOLITAN POLICE COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. A NEW Sub-Head has been introduced, under Treasury authority, into this Account, New Sub-Head. "Purchase of Site." The Expenditure appears to be for the purchase of remaining interest in site of Bow-street Police Court and costs.
- 2. Annexed is a Statement prepared by the Accounting Officer, showing the Expendi- New Works. ture as compared with the Vote for New Works.
 - 3. The Net Surplus is, as shown by the Account, 2,079 l. 6 s. 8 d.

Net Surplus.

								£.	s.	đ.
Grant -	-	-	-	-	-	•	-	10,825	-	-
Expenditure	-,	•	-	•	-	-	-	8,745	13	· 4
			Ne	t Sur	plus		- £	2,079	6	8

STATEMENT OF NEW WORKS-1877-8.

Section.		Wata	F 124	Balances.							
Section.		Vote.	Expenditure,	Unexpended.	Excess.						
1	Bow-street	£. 5,000	£. s. d. 19 8 -	£. s. d. 4,980 12 -	£. s. d.						

Her Majesty's Office of Works, &c., 28 November 1878.

A. B. Mitford, Accounting Officer.

VOTE 19.

NEW COURTS OF JUSTICE AND OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for New Courts of Justice and Offices, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Servi		GR		Expenditure.			Expenditure, compared with Grant.										
		-							DAT BN D			L than G	ted.	More than Granted.			
						£.	s .	d.	£.	s .	d.	£.	8.	d.	£.	s.	d,
A.—Purchase of Property	•	•	-	-	-	200	-	÷	272	18	10	•		-	72	18	10
B.—Erection of Building	•	•	•	-	-	120,000	-	_	105,888	15	-	14,161	5	-	-	_	
C.—Tithes, &c	-	-	•	•		125	-	-	95 1	11	6	29	8	6	_		
					£.	120,825	-	_	106,207	5	4	14,190	13	6	72	18	10
				D	educt	Deficit	•	•		•	-	72	18	10			
				Ne	et Su	rplus to b	e su	rren	dered -	-	£.	14,117	14	8			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision is made in this Sub-Head to meet vendors' costs in connection with application to the Court of Chancery in respect of purchase moneys paid into Court. For such costs it is impossible to estimate with accuracy.

B.—Less progress than had been anticipated was made with the Buildings during the year 1877-78.

C.—The amount for Tithes, &c. was over-estimated. A reduction in the amount was made in the Estimate for the ensuing year.

The Surplus of 315 l. 6 s. 1 d., shown on the Account of the Vote "New Courts of Justice and Offices," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 27 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B Arber.



VOTE 19.

NEW COURTS OF JUSTICE AND OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. There is an Expenditure in excess of the Estimate under Sub-Head A., "Purchase Excess. of Property."

2. The Net Surplus is, as shown by the Account, 14,117 l. 14 s. 8 d.

Excess.

L. s. d.

Grant - - - - - - - 120,325 -
Expenditure - - - - - - - 106,207 5 4

Net Surplus - - - £. 14,117 14 8

VOTE 20.

NEW PALACE AT WESTMINSTER (ACQUISITION OF LANDS, AND EMBANKMENT).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for New Palace at Westminster (Acquisition of Lands, and Embankment), in the Year ended 31st March 1878, showing a Surplus upon the Vote.

,	Service.												Expenditure, compared with Grant					
Service.						GRA	nt.	EXPEN	Expenditure.			Less than Granted.			More than Granted.			
Embankment	•	•	•	•	-	•	-	£. 1,082	s. d. 	£.	s, 5	d. -	£. -	s. 15	d. -	£.	s. —	ď.
							Si	urplus to l	be surre	ndered -		£.	_	15	 			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

37 - 4		40 }	for	fractions	of a	haund
Votos are	not	takan	IOL	Tractions	OI R	pouna.

The	Surplus	of i	1.041 <i>l</i> .	16 s. 1	d., sl	ao awon	the	Account o	f the	Vote	" New	Palace	at	We stmin ster	(Acquisition	of
Lands,	and En	nban	kment),	" for th	e yea	r ended	Blst	March 187	7, has	been	surrende	red.				

Her Majesty's Office of Works, &c., 27 November 1878.

A. B. Mitford, ... Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 20.

NEW PALACE AT WESTMINSTER (ACQUISITION OF LANDS, AND EMBANKMENT).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 15 s.

											£.	s.	d.
Grant -	-	-	-	-	-	-	-	-	•	-	1,082	-	-
Expenditure	-		-	-	•	•	-	-	-	-	1,081	5	_
							Surp	lus		- :	£. –	15	_

100

VOTE 20 A.

PUBLIC OFFICES SITE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Public Offices Site, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

Service.							77			Expenditure, compared with Grant.						
	SERVICE.					Grant.			Expenditure.			Le than G	es Tan	ed.	More than Granted.	
Purchase of Property	•	-	-	a.	-	-	£. 25, 5 45		d. -	£. 25,180			£.			£. s. d.
					Sı	arplı	is to be si	ırrei	nder	ed		£.	414	5	5	,

£. s. d.

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer

2,981 19 10

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The whole of the claims for Costs in connection with the Purchases of the Property for which this Vote was taken were not received in time to admit of their being discharged before the close of the Financial Year.

EXTRA RECEIPTS .- No Estimate of "Extra Receipts" could be furnished.

The Surplus of 37 l. 17 s. 7 d., shown on the Account of the Vote "Public Offices Site," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }
28 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 20 A.

PUBLIC OFFICES SITE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE original Estimate was for 16,000 l. A Supplementary Estimate was taken for Estimate. in additional sum of 9,545 l.
 - 2. The Surplus is, as shown by the Account, 414 l. 5 s. 5 d.

Surplus.

								£.	s.	d.
Grant -	-	-	-	•	-	-	-	25,545	-	-
Expenditure	٠.		. -	-	-	-	-	25,130	14	7
				Sur	olus		-	£. 414	5	5

EXTRA RECEIPTS, payable to EXCHEQUER.

3. It appears from the Accounts that these Receipts are the rents of property purchased for the "New Public Offices Sites." The amount received in 1876-77 was 1,256 l. 7 s. 9 d., as additional purchases were made in February 1877; the rents received in respect of them accounts for the large increase.

Vote 20 в.

CLOCKMILL ESTATE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CLOCKMILL ESTATE, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

•			Expenditure.			Expenditure, compared with Grant.						
Service.		GRANT.				Less than Granted.			More than Granted.			
		£.	s.	d.	£. 18,568	s.	d,	£.	8. (i.	£. s	. d.
Purchase of Clockmill Estate	•	18,569		-	18,568	17	1	· -	2 1	L	. –	
	Sur	plus to be	surr	end	ered		£.	-	2 1	 I		

Amount of Extra Receipts realised in the year 1877-8, and paid over to the Exchequer

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EXPLANATION of the Cause of Variation between Expenditure and Grant. Votes of Parliament are not taken for fractions of a pound.

EXTRA	RECEIPTS No	Extra Rece	ipts were anticipated, but	t a small amount was realised	by the sale of Old Materials.
			•		

Her Majesty's Office of Works, &c.,) 27 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 20 B.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account.

1. This is an Account of the sum paid for the purchase of the Clockmill Estate, which adjoins Holyrood Palace, Edinburgh. The original Estimate was 15,000 l., which proving insufficient, a further sum of 3,569 l. was voted upon a Supplementary Estimate.

Surplus.

2. The Surplus is, as shown by the Account, 2 s. 11 d.

Grant -

Expenditure 18,568 17

- £.



VOTE 21.

PUBLIC BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Public Buildings, Ireland, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Serv	Service.					GRANT.			Expenditure.			Expenditure, Compared with Grant.				
											Less than Granted.	More than Granted.				
						£.	s.	d.	£.	8.	d.	£. 's. d.	£. s. d.			
APurchase of Sites, &c.	-	•	•	-	-	1,406	_	_	2,899	18	4		1,493 18 4			
BNew Works, &c	-	-	-	-	-	62,734	_	_	41,102		8	21,631 14 4				
C.—Repairs by Contract	-	-	-	-	-	44,038	_	_	50,435	15	9		6,397 15 9			
DMaintenance-Labour	- .	-	•	-	-	24,279	_	_	25,181	11	3		902 11 3			
EDitto - Materia	ls, &c.	•	•	-	-	4,989	-	_	2,939	15	-	2,049 5 -	_			
F.—Furniture	-	-	-	-	-	9,942		-	10,042	2	2		100 2 2			
G-Rent and Insurance	-	-	-	-	-	8,200		-	8,492	18	11		292 18 11			
H.—Coals, Candles, &c.	-	-	-	-	-	11,349		_	12,341		7		992 19 7			
L-Gas and Water -	-	-	•	•	•-	9,520		_	10,456		8		936 15 8			
JContingencies	-	-	-	-	•	1,180	_	_	1,412		8		232 18 8			
K.—Phœnix Park School	-	•	-	•	-			-	39	_			39			
				_	£.	177,637	-	-	165,345	1	-	23,680 19 4	11,389 - 4			
			Γ	educ	t Def	icit	•	-				11,389 - 4				
			N	let S	arplu	s to be su	rren	dere	ed	•	£.	12,291 19 -				

£. Estimated Amount of Extra Receipts payable to Exchequer -3,900 Amount of Extra Receipts realised in the Year 1878, and paid over to Exchequer -7,817 Я

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Additional purchases made during the year with the approval of the Lords of the Treasury.

B.—In explanation of this Saving reference is requested to the detailed Statement appended to this Account showing the Savings

and Deficiencies in the several items comprising this Sub-Head.

C.—This Excess is partly attributable to the re-arrangement of Sub-Heads after the Estimate had been submitted on the former basis, as evidenced by the credit in Sub-Head E.—Materials. It further arises from additional works having been undertaken during the year with the sanction of the Treasury, and from the fact that the works of the year were generally in an unusually forward state of progress

D.—This is due to similar causes to those stated in the preceding

E—The Saving in this Sub-Head properly goes in reduction of the Excess under Sub-Head C., for the reason there given.

F.—Covered by an expenditure duly authorised for the purchase of Furniture for the Vice-Regal residences.

G.—Caused by additional rents authorised to be paid during the year, amounting to 222 l., and by other rents being more closely

H-Excess in a great part caused by the expected reduction in the price of coal, &c. not having been realised.

I.—Estimate proved insufficient in consequence of certain contemplated savings not being realised, and also from supplies having been made to buildings for the first time. J.—The Board had no sufficient data to guide them in estimating for this Sub-Head, which appears in this Vote for the first time.

K.—New Sub-Head opened for this School in compliance with recommendations of the Public Accounts Committee, 1878.

The Surplus of 18,547 L 0 s. 4 d., shown on the Account of the Vote " Public Buildings, Ireland," for the year ended 31st

March 1877, has been surrendered. Office of Public Works, Dublin, 26 November 1878.

J. G. Mc Kerlie, Chairman, Accounting Officer, Board of Public Works.

W. B. Soady, Accountant.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

^{*}The amount realised from Extra Receipts exceeds by 3,917 l. the Estimate, which did not include the following, viz.;—(1.) Customs Rents represents amounting to 2,470 l., which were handed over to the Board for collection subsequent to the Estimate being framed. (2.) Sale of Smithfield Prison, 500 l., and (3.) A receipt from Registrar of Petty Sessions Clerks for furniture, 450 l.

VOTE 21.—PUBLIC BUILDINGS, IRELAND—continued.

SUB-HEAD B .- NEW WORKS AND ALTERATIONS.

STATEMENT showing the Expenditure incurred during the Year ended 31st March 1878, together with the Saving or Excess on each Item of the Vote.

			_			Bal	and	208.		
No.	Buildin es.	Vote.	Expe	Expenditure.		Unexpended.		Over- Expende		EXPLANATIONS AS TO EXPENDITURE
1	Coast Guard Buildings, commenced 1874-75.	£. s. 6,460 -	£. £. 8,058	s. d. 5 19 1	£	8. d		£. 4 . 1,595 19		The excess in 1877-8 arises from the insufficiency the Re-vote taken, the expenditure in 1876-7 has fallen below what was anticipated, the Vote for year having been 20,530 L., against which there expended 13,112 L. 13 s. 7 d. only, and the Retaken was insufficient.
2	Ditto 1876-77	19,420 -	. 5,265	10 10	14,154	9 :	2	-	-	The expenditure delayed chiefly from legal difficu not anticipated in obtaining sites, and delay in a cases in executing works, in consequence of difficulties in procuring contractors and tradesne the remote districts in which some of these stat are situated.
3	Ballygeary (Rosslare) Coast Guard Station.	435 –	1,524	4 5	-	-		1,089°4	5	The work is of a very technical character, and we the special instructions were received from Admiralty in 1876, winter had set in, and delathe works. The total Vote for the two years, 1,91 covers the gross expenditure, 1,846 L 10 s. 2 d.
4	Upper Cove Coast Guard Station -	650 –	327	2 11	322	17	1	•	-	Similar work to that in No. 3 Contract taken too to make more progress during the year.
5	Sundry Coast Guard Stations -	758 –	. 167	6 9	590	13	3	-	-	Unforeseen legal and other difficulties preve some of the contemplated works being undertake
6	Royal Hibernian Military School -	480 -	. 322	- 9	157	19	3	•	-	Unforeseen difficulties delayed the works at the Bo Catholic Chapel, for which a Re-vote has taken.
7	Royal Hospital, Kilmainham -	400 -	149	6 -	250	14 -	-	•	-	The work, on further consideration, was carried or a much less expensive way than first contempla-
8	Passage East, Customs Station -	35 -	- -	-	. 85		-	-	-	Work not done in consequence of delay in get the necessary lease of the site.
9	Howth Telegraph Hut	80 -	- 78	3 15 -	6	5 -	-	_		
10	Cork Post Office	5,000 -	2,14	5 15 4	2,854	. 4	В	-	•	Less progress made with the work than was an pated, in consequence of difficulties experience its execution.
11	Law Courts and Offices	440 -	- 48	3 18 -	391	2	-	-	-	In consultation with the judges, most of the tended works were abandoned.
12	Metropolitan Police Buildings -	460 -	- 309	12 2	150	7 1	0	•	-	This covers work at several places, and some of could not be finished within the year.
13	Constabulary Depôt Barrack -	195 -	- 179	2 19 11	22	-	1	-	-	Casual Saving.
14	Dunfasaghy Constabulary Barrack	1,158 -	- 1,313	3 1 6	-	•		155 1	6	Excess caused by less money being expended in previous year than was anticipated, the g Estimate being 2,158 l. against an expenditure 2,232 l. 3 s. 1 d., the building having cost limore than was anticipated.
15	Ballyjamesduff - ditto	421 -	- 30	9	121	. -	-	٠	-	Commencement of work delayed from unforce
16	Naas ditto	40 -	_ 4	3 -	-	-		- 3	-	causes; Re-vote taken.
17	Limerick (William-street) Con- stabulary Barrack.	100 -	- 110	8 18 10		-		16 18	10	Estimate insufficient.
18	Mountjoy (Male) Prison	350 -	_ 50	B 1 1	-			158 1	1	The original design was altered at the request of
19	Spike Island Prison	240 -	- 23	5 3 1	4	16 1	1	_		Directors after the Estimate was made.
	Cacried forward £	37,122 -	21,07	5 18 8	19,061	9	3	3,015 7	11	-

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VOTE 21 .- PUBLIC BUILDINGS, IRELAND-continued.

SUB-HEAD B .- NEW WORKS AND ALTERATIONS-continued.

	_		_	Bala	nces.	
No.	Buildings.	Vote.	Expenditure.	Unexpended.	Over- Expended.	EXPLANATIONS AS TO EXPENDITURE.
29	Brought forward Central Criminal Lunatic Asylum (Dundrum). Royal College of Science	£. s. d. 37,122 125	£. s. d. 21,075 18 8 19 2 6	£. e. d. 19,001 9 3 105 17 6	£. e. d. 3,015 7 11	The work provided for (the water supply of the institution) is still under consideration.
	moyar company or perpine	30	85 5 4		35 5 4	Estimate insufficient.
22	National Education: Metropolitan Buildings	205 – –	108 17 10	96 2 2		Legal difficulties prevented part of the proposed work being carried out.
23	Munster Agricultural Model School.	60	- 5 -	59 15 -		Work postponed for further consideration.
94	Albert Model Farm	120	136 12 6		16 12 6	Estimate insufficient.
26	Agricultural Model School, Athy -	40	41 1 6		1 1 6	- ditto.
26	Agricultural Model School, Bailie- borough.	130	100	30		Work not finished.
27	Agricultural Model School, Tervoe	80		80		Legal difficulty.
28	Monaghan Model School	150		150		Work postponed; provided for in current year.
29	Ordinary Literary Schools	8,000	7,981 15 10	18 4 2	_	
30	Teachers' Residences	5,000	627 12 -	4,372 8 -		There was no definite knowledge of what advantage would be taken by the managers of vested schools of these new Grants, and the Estimate was approximate.
31	Queen's College, Cork	2,410	2,413 11 5		3 11 5	Estimate insufficient.
32	Office of Public Works, Dublin -	450		450		Work postponed; provided in current year.
33	Custom House	. 800	803 12 10		3 12 10	Estimate insufficient.
34	Ordnance Survey Office, Mountjoy Barracks.	1,262	887 7 4	374 12 8		Work not as forward as was anticipated.
35	Phœnix Park, Spa Lodge	300		300		Work postponed.
36	Kingstown Harbour, Moorings -	200	160 12 11	39 7 1		Cost of chains less than was anticipated.
37	Ditto - ditto New Buoys -	100	100		_	
38	Howth Harbour	2,250	2,250	_	_	
39	Fishery Piers	3,850	1,767 1 -	2,082 19 -		No sufficient progress made in Port Oriel, and Cape Clear Piers, to justify any application of the amounts allocated to them, amounting to 2,000 l.; 500 l. also remained unapplied on account of Bournapeaka Pier. On the other hand additional specified grants were made to Giles Quay and Courtmacsnerry Piers on Treasury authority, amounting to 417 l. 14 s. 8 d.
	Kingstown Post Office		7 12 6		7 12 6	Works begun under special Treasury sanctions, dated 1st March 1877.
	Baldoyle Constabulary Barrack -		367		367	Works begun under special Treasury sanctions, dated 9th August 1877.
		62,704	38,933 9 2	27,220 14 10	3,450 4 -	
(0.12.		-	G 2		

VOTE 21.- PUBLIC BUILDINGS, IRELAND-continued.

SUB-HEAD B .- NEW WORKS AND ALTERATIONS-continued.

					í	ances.				
Buildings.		₩0	ote.	Expenditure	Unexpended	Over- Expended.	EXPLANATIONS AS TO EXPENDITU			
Brought forward	i	£. 62,704	s. d. 	£. s. d	1 -	1				
Chargeable against Vot	e 1870-7, es:									
Costello Bay Coas _t Gua		•	-	3		3	In all cases of expenditure on previous Votes (ex Spike Island Prison) the works were unexpect delayed.			
Public Offices * aterfore	ı - -	-	-	11 5 -	.	11 5 -				
Metropolitan Police Bui	ldings -	-	-	. 22 10 9)	22 10 9				
Dunmanway Model Scho	ool	-	-	15 14 (s - •	15 14 6				
Newtownards - ditto		-	-	5	.	5				
Queen's College, Cork -		-	-	15 1 6		15 1 6				
Spike Island Prison -		-	•	1,848 10 10		1,848 10 10	Specially authorised by Treasury. This large at was all Estimated in previous years, as far as 1873-4 and 1874-5.			
Mountjoy (Female) Prise	on	-	-	38 15 4		38 15 4				
LaTouche's Bank Premis	es (late) -	-	-	208 18 7		208 18 7	The Estimate for this work was 1,384 l., a which there has been expended 843 l. 7 s. 1 d.			
Error in total of printed page 47.	Estimate,	30			30					
-	£.	62,734		41,102 5 8	27,250 14 10	5,619 - 6				

Net Saving - - £. 21,631. 14. 4.

£. 21,631. 14. 4.

Office of Public Works, Dublin, 26 November 1878.

W. B. Soady,
Accountant.



VOTE 21.

PUBLIC BUILDINGS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in excess of the Estimate has been incurred upon Sub-Heads Excess. A., C., D., F., G., H., I., J.
- 2. Sub-Head K. This Sub-Head for Expenditure, formerly charged against Sub-New Sub-Head K. Head D., "Labour," was opened in compliance with the directions contained in Treasury Minute of the 25th September 1878.
- 3. Under the Sub-Head B., "New Works," it has been the practice to make Grants Sub-Head B., "New of public money towards the formation and improvement of fishery piers and harbours, Works." under various Acts of Parliament, and on varying conditions. From an inquiry which has this year been made into the amounts expended on each pier, has resulted the discovery of a small payment on account of Spiddle Pier, in excess of the sum authorised by the Act of Parliament under which the Grant in question was made.

 The correspondence which is appended between the Commissioners of Works and the

The correspondence, which is appended, between the Commissioners of Works and the Lords Commissioners of the Treasury, will explain the circumstances of the excessive Grant which has been made from the Votes of prior years.

Net Surplus.

4. The Net Surplus is, as shown by the Account, 12,291 l. 19 s.

									£.	s.	đ.
Grant -	-	-	-	-	-	-	-	-	177,637	-	-
Expenditure	-	•	-	-	-	-	-	-	165,345	1	-
				Net	Surp	olus	- , -	-	£. 12,291	19	_

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

FISHERY PIERS AND HARBOURS.—SPIDDLE PIER, COUNTY GALWAY.

Office of Public Works, Dublin, Sir,

I am directed to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that the Board having been recently called on by the Comptroller and Auditor General to furnish a statement of expenditure on Fishery Piers and Harbours which have been built by them from time, to time with a view to ascertaining whether the powers conferred by the second section of the Act 29 & 30 Vict. c. 45, which limits the Grant to any one work to 7,500 l., have in any instance been exceeded, they think it right at once to bring under their Lordships' notice that, on inquiry, they find that, by direction of the Treasury, in one instance, in compliance with the wish of the Irish Government, viz., in that of Spiddle Pier, in the county of Galway, an excess amounting to 37 l. 12 s. 2 d. beyond the statutable limit was incurred.

The pier referred to, which was commenced in June 1807, was undertaken in anticipation of the usual inquiries, and the completion of proper arrangements, with the object of giving employment to the people of the district, who were then stated to be in a condition of destitution, and which, as usually arises under such circumstances, led to the original Estimate being considerably increased. Thus the original Grant of 6,000 l., sanctioned by their Lordships on 7th June 1867, was supplemented by another Grant of 1,488 l. on 15th February 1870, and when finally completed there was still a deficit, the portion of which applicable to Grant amounted to 54 l. 11 s., but as 6 l. 18 s. 10 d. was not required, it reduced this grant to 49 l. 12 s. 2 d., of which 12 l. was within the powers of the Act, and 37 l. 12 s. 2 d. beyond it.

The Board can now only conclude that in making the closing application to discharge expenditure actually incurred, and therefore to some extent imperative or beyond their control, the fact that it would exceed the limit was overlooked, otherwise their Lordships' attention would have been directly called to the fact, with the object

As the case stands, the powers conferred by an Act of Parliament have been exceeded, and the Board would now desire to submit for consideration that to discharge the responsibility they may be authorised to pay the excess in question out of a balance of 561 l. 7 s. 2 d. which the Board hold out of funds which came into their hands under Acts 59 Geo. 3, c. 109 (the original Act for Piers), and 1 Will. 4, c. 54, and is made up of Grant and contribution savings from works and from moneys subscribed by London Relief Committee and first tells collected before cartin piece were handed over to the country. mittees, and from tolls collected before certain piers were handed over to the county.

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VOTE 21.—PUBLIC BUILDINGS, IRELAND—continued.

The Board believe, bearing in mind the composition of this fund, that with their Lordships' sanction, they can apply it to any fishery purpose, and have retained it for that purpose.

If this course be approved, the 37 l. 12 s. 2 d. would be repaid to Her Majesty's Exchaquer in adjustment

of the erroneous issue.

The Secretary, Treasury, London, S.W.

I have, &c.
med) E. Hornsby, Secretary. (signed)

(B.)

(84-78.)

Gentlemen,

With reference to your report of the 31st ultimo, relating to an excess of expenditure of 37 l. 12 s. 2 d. on Spiddle Pier, in the county of Galway, I am directed by the Lords Commissioners of Her Majesty's Treasury to request that my Lords may be furnished with a detailed account of the fund referred to in your report, amounting to 561 l. 7 s. 2 d., showing how much of this sum arises from the several sources mentioned in your report, and what are the legal provisions which regulate the application of the several amounts derived from those sources respectively. derived from those sources respectively.

The Commissioners of Public Works, Ireland.

I am, &c. (signed) Wm. Law.

(C.)

Office of Public Works, Dublin,

Office of Public Works, Dublin,
Sir,
In reply to Mr. Law's letter of the 8th instant, No 34-78, as to the composition of 561 l. 7 s. 2 d., I am directed by the Commissioners of Public Works to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that this sum now remains out of transactions which originated with the Act 59 Geo. 3, c. 109, in 1819, which have been conducted by three successive Boards. The moneys issued from the Consolidated Fund between that year and 1835 amounted to 68,062 l., were supplemented by other receipts amounting to 44,371 l., composed of contributions from (1), London Relief Committees, which were specially applied by way of grant; (2), contribution by counties and individuals in aid of works; (3), tolls collected; and (4), repayments by fishermen for loans advanced.

It would be impossible to point out, from accounts extending over such a time, with accuracy the composition of 561 l. 7 s. 2 d. as respects the five various classes including Grant.

If the classification were attempted, much would depend on the view the accountant employed on the duty would take as each case presented itself to him, and in the absence of any defined instructions which it would be difficult to frame, it could not be done at all.

In 1846, it was considered, and reported to the Treasury, that the whole Grant funds were exhausted, but as each case was finally wound up, and the balance carried to one account, this credit was found to remain, and was certainly derived from the sources indicated. When it is understood that the last Grants made to piers under this Act were obtained from savings derived from these sources, the difficulty, or the impossibility, it is believed, of complying with their Lordships' directions will, it is hoped, be appreciated.

appreciated.

appreciated.

The Board is able, however, clearly to state that 135 l. 19 s 7 d., part of this amount, were derived from dues which cannot be claimed by the Consolidated Fund, or otherwise, and it is consequently available to any purpose the Board and the Treasury determine to apply it to, and out of this latter sum the Board feel warranted in submitting that the 37 l. 12 s. 2 d. be taken and applied to discharge the excess of Grant

given to Spiddle Pier.

As regards the provisions which regulate the Grant proper, portion of this fund, and which if the 135 l. 19 s. 7 d. is taken from it is reduced to 425 l. 7 s. 7 d., the Board are advised that their powers as to its disposal are, first, special, and second, general, and that under the second head a wide discretion is conferred on them.

The Secretary, Treasury, London, S.W.

I have, &c. (signed) . E. Hornsby, Secretary.

(D.)

Treasury Chambers, 4 February 1878. With reference to your Secretary's letter of the 14th ultimo, giving information as to the composition of 561 l. 7 s. 2 d., part of which you had previously proposed to apply to meet an excess of expenditure on Spiddle Pier, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that they are of opinion that it would not be proper to undo a payment (whether legal or not) which was duly recorded and accounted for in a period the accounts of which are finally closed.

The proper course is if processery to obtain a covering or indemnifying authority for the payment. But

recorded and accounted for in a period the accounts of which are finally closed.

The proper course is, if necessary, to obtain a covering or indemnifying authority for the payment. But the amount is so small, and the inadvertent violation of the law so nominal, that it may be found sufficient merely to inform Parliament of the occurrence through the Public Accounts Committee, as will be done when the Comptroller and Auditor General has reported upon it; and the question as to the need for taking any other steps may be left for the Committee to deal with.

You state that the fund of 561 l. 7 s. 2 d. cannot be claimed by the Consolidated Fund, or otherwise, and is consequently available to any purpose your Board and the Treasury determine to apply it to.

My Lords are of opinion that it is not expedient that public or quasi public moneys should be applied for public objects, except under specific Parliamentary appropriation, and as no claim can arise in respect of this fund, they consider that the proper course will be to pay it into the Exchequer as an Extra Receipt.

The Commissioners of Public Works, Ireland.

I am, &c. ned) Wm. Law. (signed)



Vote 21 A. SCIENCE AND ART MUSEUM, DUBLIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DUBLIN MUSEUM OF SCIENCE AND ART, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

0	GRA			Expendit	TY D 20	Expenditure, compared with Grant.			
Service,	GRA	N1.		EXTENDI	URB.		ess iranted.	More than Granted.	
	£.	8.	d.	£. s	s. d.	£.	s. d.		
Museum of Science and Art	10,200	-	_	10,192 1	9 1	7	- 11		
Surp	lus to be s	urre	ende	ored	- £.	7	<u>- 11</u>		

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Arising from a less sum having been paid for interest than was provided for in the Estimate.

Office of Public Works, Dublin, 26 November 1878.

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W. B. Soady, Accountant.

J. G. McKerlie, Chairman, Accounting Officer, Board of Public Works.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 21 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. This is an Account of a Sum provided by a Supplementary Estimate (pursuant Nature of Account to the 5th section of the Act 40 & 41 Vict., Local and Personal, cap. CCXXXIV.) for a Museum of Science and Art in Dublin.
 - 2. The Surplus is, as shown by the Account, 7 l. 0 s. 11 d.

Surplus.

£. s. d.

Grant - - - - - 10,200 -
Expenditure - - - - 10,192 19 1

Surplus - - £. 7 - 11

VOTE 22. LIGHTHOUSES ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LIGHTHOUSES ABROAD, in the Year ended 31st March 1878, showing a Surplus upon four Sub-Heads of the Vote.

					_		Expenditure, compared with Grant.						
Service.	Gra	EXPEND	Expenditure.			Less than Granted.			More than Granted				
Maintenance and Repairs.		£.	<i>s</i> .	d.	£.	8.	d.	£.	s.	d.	£.	s.	d.
A.—Bahamas		11,800	_	_	11,462	2	6	337	17	6			
B.—Falkland Islands, Cape Pembroke	-	1,130	_	_	1,091	7	3	38	12	9		_	
CMorocco, Cape Spartel	-	60	_	_	57	14	10	2	5	2		_	
D.—Sombrero Island	-	1,200	-	-	1,118	19	7	81	_	5			
E.—Inspection of Lighting Apparatus	-	100	_	_	100	_	_		_			<u>.</u>	
	£.	14,290	-	-	13,830	4	2	 				_	
s	arplu	s to be su	rrei	ıder	ed		£.	459	15	10			
Estimated Amount of Fatra Passints no		to Emph				•					. s. d.		
Estimated Amount of Extra Receipts pa Amount of Extra Receipts realised in the	•		-		• •	-	'	• •	-	226 226			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- The saving is caused mainly by certain Lightkeepers' wages not coming into charge within the financial year. Note. - The principal Lightkeeper at Elbow Cay, received a gratuity of 18 l., with Treasury sanction, for extra duty.

B., C., D., E.,-Nil.

Note.—The Inspector of Lighting Apparatus receives out of the Mercantile Marine Fund, 100 l. a year for Inspection of Lighting Apparatus in Ireland. He also receives 300 l. as Gas Referee under the City of London Gas Acts, which amount is paid by the Gas Companies.

EXTRA RECEIPTS. -The sale of Stores was greater than was anticipated.

A Grant has been taken for 3,299 l. 19 s. 7 d., the Deficit shown on th	e Account of the Vote "Lighthouses Abroad," for
the year ended 31st March 1877.	,

Board of Trade. 30 November 1878. Allen Stoneham, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, Hay Cooper. Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 22.

LIGHTHOUSES ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Note on the Account, stating the remuneration paid to Professor Tyndall in Additional payment, addition to the amount of 100 l. paid to him (Sub-Head E.), for "Inspection of Lighting not noted.

Apparatus," omits to include the sum of 200 l. paid to him out of the Mercantile Marine Fund, as Scientific Adviser to the Corporation of the Trinity House.

2. It has also not been stated upon the Account that Captain Whatley, R.E., in addition to his Army pay, received as Inspector of Lighthouses at Bahamas, the sum of noted.
299 l. 5 s., and Mr. J. Forrest, Senior Commissariat Officer at that Station received, in addition to his pay as Commissariat Officer, the sum of 60 l. from the Board of Trade, for his services connected with the Lighthouse Accounts.

Surplus.

3. The Surplus to be	e surr	ender	ed is,	as she	own b	y the	Acco	unt,	459	l. 15	s.	10 d.
										£.	\$.	d.
Grant -	-	-	•	-	-			-	14,	290	-	
Expenditure	-	-	-	-	-	-	•	-	13,	830	4	2
					Sur	plus			£.	459	 15	10

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VOTE 23.

BRITISH EMBASSY HOUSES AND CONSULAR AND LEGATION BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for British Embassy Houses and Consular and Legation Buildings, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

A.—Legation and Consular Buildings, China and Japan -					nditure, with Grant.	
A.—Legation and Consular Buildings, China and Japan	Service.	GRANT.	Expenditure.	Less		
Japan -	A.—Legation and Consular Buildings, China and	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
B.— China Rents		16.648	13.429 12 4	3, 218 7 8		
C.—British Consulate and Embassy Houses, Constantinople and Therapia	B China Rents		2.061 9 -	298 11 -	_	
D.—British Embassy House, Berlin 300 801 9 E.—British Legation House, Lisbon 625 1,426 9 5 801 9 F.—British Legation House, Madrid 800 638 15 1 161 4 11	C.—British Consulate and Embassy Houses, Con-		,			
D.—British Embassy House, Berlin E.—British Legation House, Lisbon F.—British Legation House, Madrid G.—British Embassy House, Paris I.—British Embassy House, Rome I.—Legation Buildings, Teheran I.—Legation Buildings, Teheran I.—Legation House, Vienna I.—British Embassy House, Vienna I.—British Legation House, Washington I.—British Legation House, Washington I.—British Legation House, Washington I.—Maintenance and Repairs of Consulates I.—Miscellaneous Rents I.—British Legation House, Washington II—British Legation House, Washington II—Britis	stantinople and Therapia	4,287	3,883 13 -	403 7 -		
E.—British Legation House, Lisbon 625 1,426 9 5	D.—British Embassy House, Berlin			800	_	
G.—British Embassy House, Paris 1,140 3,632 19 4 2,492 19 H.—British Embassy House, Rome 12,000 7,431 14 2 4,568 5 10 I.—Legation Buildings, Teheran 1,903 1,490 - 3 412 19 9 K.—British Embassy House, Vienna 640 552 4 11 87 15 1 I.—British Legation House, Washington - 330 310 3 1 19 16 11 M.—Maintenance and Repairs of Consulates 150 66 14 9 83 5 3 N.—Miscellaneous Rents 5,731 5,522 4 10 208 15 2 Superintendence of Embassy, &c. Buildings in Europe 899 9 1 899 9 £. 46,907 41,345 9 3 9,755 8 7 4,193 17 1	E.—British Legation House, Lisbon	625	1,426 9 5		801 9 5	
H.—British Embassy House, Rome 12,000 7,431 14 2 4,568 5 10 — I.—Legation Buildings, Teheran 1,903 1,490 - 3 412 19 9 — K.—British Embassy House, Vienna 640 552 4 11 87 15 1 — L.—British Legation House, Washington 330 310 3 1 19 16 11 — M.—Maintenance and Repairs of Consulates 150 66 14 9 83 5 3 — N.—Miscellaneous Rents 5,731 5,522 4 10 208 15 2 — Superintendence of Embassy, &c. Buildings in Europe 899 9 1 899 9 £. 46,907 41,345 9 3 9,755 8 7 4,193 17 1		800	688 15 1	161 4 11	_	
I.— Legation Buildings, Teheran 1,903 1,490 - 3 412 19 9 — K.— British Embassy House, Vienna 640 552 4 11 87 15 1 — L.— British Legation House, Washington 330 310 3 1 19 16 11 — M.— Maintenance and Repairs of Consulates 150 66 14 9 83 5 3 — N.— Miscellaneous Rents 5,731 5,522 4 10 208 15 2 — Superintendence of Embassy, &c. Buildings in Europe 899 9 1 899 9 1 — 899 9 1 — 899 9 1 — - 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 —		1,140	3,632 19 4	• •	2,492 19 4	
K.—British Embassy House, Vienna 640 552 4 11 87 15 1 — L.—British Legation House, Washington 330 310 3 1 19 16 11 — M.—Maintenance and Repairs of Consulates 150 66 14 9 83 5 3 — N.—Miscellaneous Rents 5,731 5,522 4 10 208 15 2 — Superintendence of Embassy, &c. Buildings in Europe 899 9 1 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 — 899 9 1 —		12,000	7,431 14 2			
L.—British Legation House, Washington M.—Maintenance and Repairs of Consulates N.—Miscellaneous Rents Superintendence of Embassy, &c. Buildings in Europe £. 46,907 - 41,345 9 3 9,755 8 7 4,193 17 1	I Legation Buildings, Teheran	1,903	1,490 - 3		_	
M.—Maintenance and Repairs of Consulates - 150 - 66 14 9 83 5 3 — N.—Miscellaneous Rents 5,781 - 5,522 4 10 208 15 2 — Superintendence of Embassy, &c. Buildings in Europe 899 9 1 899 9 1 899 9 1 899 9 1 41,345 9 3 9,755 8 7 4,193 17 1		640	552 4 11			
N.—Miscellaneous Rents 5,731 5,522 4 10 208 15 2 — Superintendence of Embassy, &c. Buildings in Europe 41,345 9 3 9,755 8 7 4,193 17 1	L.—British Legation House, Washington	830	810 3 1	1	_	
Superintendence of Embassy, &c. Buildings in Europe 899 9 1 899 9 1 899 9 1 899 9					_	
£. 46,907 - 41,345 9 3 9,755 8 7 4,193 17 1		5,731	5,522 4 10	208 15 2	_	
£. 46,907 - 41,845 9 8 9,755 8 7 4,198 17 1	Superintendence of Embassy, &c. Buildings in					
	Europe		899 9 1	• •	899 9 1	
Deduct Deficit 4,198 17 10	£.	46,907	41,845 9 3	9,755 8 7	4,198 17 10	
Net Surplus to be surrendered £. 5,561 10 9						

An allowance of 150 l. per annum is made to the Minister at Lisbon, in aid of cost of Furniture and Repair of House, until the Legation can be handed over to him fit for occupation.
 The expenditure on Sub-Head E. includes this allowance for one year and a half—225 l.

£ d. Estimated Amount of Extra Receipts payable to Exchequer -1,484 Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer 3,756 6 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Through changes in the Judicial Staff, a portion of the amount provided for rent was not expended, and the general repairs were less costly than was anticipated. Moreover, the salary of the Surveyor in China was provided in this sub-Head, but, since the date of his appointment as surveyor of Embassy Buildings in Europe, it has been charged to a special Sub-Head.
- B.—Casual difference between Estimate and Expenditure.
 C.—Provision was made for renewing a boundary wall, but it was found possible to repair the same. Moreover, the repairs of furniture were not so costly as was anticipated.
- D .- Provision was made for expenditure contingent upon the renewal of the lease of the Embassy House, but no claim has been received for the same.
 - E .-- It was found necessary to carry out certain pressing works not contemplated when the Estimates were prepared.
 - F.-In the absence of the Minister, only the more urgent repairs were proceeded with; hence the saving.
- G .- It was found necessary to execute certain extensive repairs, renovations, and decorations, which were not contemplated when the Estimates were prepared.
- H .- The commencement of these works having been unavoidably delayed, they could not be completed within the financial year; hence the saving.
 - I .- The same remark applies in regard to the Kenat Works.
 - K .- Casual difference between Estimate and Expenditure.
 - aitto ditto. Ditto -
- M .- The Consuls are responsible for the Works, and the Accounts received show less expenditure than was anticipated, especially in regard to Smyrna.
 - N .- Savings on rate of exchange in regard to rent of Embassy House, St. Petersburgh.

See Explanation on Sub-Head A.



Vote 23.—British Embassy Houses and Consular and Legation Buildings—continued.

EXTRA RECEIPTS.—The Amount is greater than was anticipated, owing to the contribution by the Indian Government in aid of rents in China for years 1872-78 to 1875-76 inclusive, having been received during the year.

The Surplus of 10,629 l. 0 s. 5 d., shown on the Account of the Vote "British Embassy Houses and Consulate and Legation Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 29 November 1878.

A. B. Mitford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 23.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THERE is an Expenditure in excess of the Estimate under Sub-Heads "E., British Excess. Legation House, Lisbon," and "G., British Embassy House, Paris."
- 2. A new Sub-Head has been opened under the sanction of the Treasury, "Superin-Additional Subtendence of Embassy, &c., Buildings in Europe,"
- 3. Sub-Head E.—The actual amount paid to Her Majesty's Minister at Lisbon, in aid Sub-Head E. of the cost of furniture and repairs, has been 292 l. 5 s. 1 d., being 67 l. 5 s. 1 d. in excess of the amount stated in the note.
- 4. "Sub-Head C., British Consulate and Embassy Houses, Constantinople and Sub-Head C. Therapia." Under this Sub-Head is charged a sum of 6 l. 18 s. 1 d., being the balance of amount of loss consequent on fraud of a late Clerk of the Works at Constantinople. This sum, with the amount charged in the Account for 1876-7, makes a total loss of P. P. 24, 1878. 728 l. 2 s. 8 d.
 - 5. The Net Surplus is, as shown by the Account, 5,561 l. 10 s. 9 d.

Net Surplus.

								£.	8.	d.
Grant -	-	-	-	-	-		-	46,907	-	-
Expenditure	-	-	-	-	-	-	-	41,345	9	3
			Net	Sur	plus		- £	5,561	10	9

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class I. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Surplus on all the Votes of this Class amounts to 125,831 l. 6 s. 1 d.

STATEMENT.

7ote.	SERVICE.	Grant.	Expenditure.	Expension compared v	diture, with Grant.	Extra R Payable to the	eccipts B Exchequer.		
No. of Vote.			Expenditure.	Less than Granted.	More than Granted.	£. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$.	Realised.		
	•	£.	£. s. d.	£. s. d.	£. 2. d.	£. s. d.	£ d.		
1	Royal Palaces	38,505	38,409 15 4	95 4 8			1,667 7 10		
14	Marlborough House	4,100	4,096 14 11	3 5 1	_	_	24 13 11		
2	Royal Parks and Pleasure Gardens	124,097	123,990 - 9	106 19 3		5,500	6,862 1 1		
3	Public Buildings	127,437	127,107 15 5	329 4 7		5,000	5,378 6 4		
4	Furniture of Public Offices	16,290	16,275 13 8	14 6 4		100	240 7 2		
5	Houses of Parliament	34,275	34,252 15 6	22 4 6	_	100	147 12 10		
6	New Home and Colonial Offices	2,250	1,546 2 8	603 17 4		_	-		
7	Sheriff Court Houses, Scotland	8,438	7,027 17 7	1,410 2 5	_	15	235 4 8		
8	Revenue Department Buildings, Great Britain	195,741	151,276 18 3	44,464 1 9	_	700	1,630 8 2		
9	British Museum Buildings	9,337	8,743 10 4	593 9 8	_	2	21 11 1		
10	County Courts Buildings	48,305	35,742 16 6	12,562 3 6	_	850	893 17 3		
11	Science and Art Department Buildings	12,664	6,381 11 11	6,282 8 1	_	_	42 11 -		
12	Surveys of the United Kingdom	133,500	127,510 8 5	5,989 11 7	_	22,000	18,970 3 4		
13	Harbours, &c., under the Board of Trade -	15,609	14,942 14 6	668 5 6	_	4,200	4,684 4 10		
14	Metropolitan Fire Brigade	10,000	10,000	_	J				
15	Rates on Government Property	203,991	186,241 11 -	17,749 9 -	_	_ '	_		
16	Wellington Monument	1,651	1,650 10 4	- 9 8	_		_		
17	Natural History Museum	79,000	78,994 8 -	5 12 -	-		_		
18	Metropolitan Police Courts	10,825	8,745 13 4	2,079 6 8	_	1,000	2,474 2 5		
19	New Courts of Justice and Offices	120,325	106,207 5 4	14,117 14 8	-				
20	New Palace at Westminster, Acquisition of Lands and Embankment -	1,082	1,081 5 -	- 15 -	_	_	_		
20▲	Public Offices Site	25,545	25,130 14 7	414 5 5	-	_	2,931 19 10		
20B	Clockmill Estate	18,569	18,568 17 1	- 2 11	_	_	26 3 -		
21	Public Buildings, Ireland	177,637	165,345 1 -	12,291 19 -		3,900	7,817 3 5		
2 1 A	Science and Art Museum, Dublin	10,200	10,192 19 1	7 - 11	_	_	_		
22	Lighthouses Abroad	14,290	13,830 4 2	459 15 10	_	50	226 7 11		
23	British Embassy Houses, and Consular and Legation Buildings	46,907	41,345 9 3	5,561 10 9	-	1,484	3,756 6 10		
	Total £.	1,490,570	1,364,738 13 11	125,831 6 1		46,601	58,030 12 11		

Surplus - - £. 125,831. 6. 1.

More than Estimated £. 11,429. 12. 11.

Exchequer and Audit Department, 15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.



CIVIL SERVICE ACCOUNTS, 1877-78.

CLASS II.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Civil Service Estimates, Class II., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

Vote 1. HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the House of Lords Offices, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

		Expenditure.	Expenditure, compared with Grant.				
Service.	GRANT.	EXPENDITURE.	Less than Granted.	More than Granted.			
DEPARTMENT OF THE LORD CHANCELLOR:	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
A.—Salaries	5,545	5,545		· 			
DEPARTMENT OF THE CHAIRMAN OF COM- MITTRES:							
B.—Salaries	4,900	4,900	_	_			
DEPARTMENT OF THE CLERK OF THE PAR-							
C.—Salaries, Wages, and Allowances	22,559 550	21,804 10 7 394 16 5	764 9 6 155 3 7	=			
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD:							
E.—Salaries, Wages, and Allowances F.—Incidental Expenses	6,279 310	6,298 17 4 305 - 3	4 19 9	14 17 4			
LIBRARIAN'S DEPARTMENT:							
G.—Salaries and Wages	1,610 170	1,710 101 14 10	68 5 2	100			
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN:							
I.—Salaries K.—Incidental Expenses	1,730 100	1,656 19 - 39 18 10	73 1 - 60 6 2	_			
CONTINGENT EXPENSES OF THE HOUSE OF LORDS:			·				
L.—Witnesses attending Committees M.—Shorthand Writers N.—Miscellaneous Expenses	550 600 650	598 11 7 1,096 13 3 466 15 -	183 5 -	48 11 7 496 13 3			
£.	45,558	44,918 12 1	1,299 10 1	660 2 2			
Deduct Ded	ficit		660 2 2				
Net Surplu	s to be surrendere	ed £.	639 7 11				
			 £	. s. d.			

Estimated Amount of Extra Receipts payable to Exchequer -28,000 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 32,489

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C .- Savings arising from vacancies caused by the death of a Senior Clerk, and the retirement of a Clerk; and from

the charges for Copyists being below the Estimate.

D—Savings arising mainly in consequence of the Post Office undertaking the free delivery of the House of Lords Minutes, &c.

E.—Deficiency, arising from an increase in the salary of a Principal Doorkeeper, modified by savings arising in the intervals between vacancies in and appointments to Messengerships.

F.—Slight casual savings.
G.—Deficiency caused by increase of salary of the Deputy Librarian.

H.—Savings arising from the charges being below the Estimate.

I.—Savings arising from the employment of Servants at weekly wages, in lieu of Housemaids at higher annual salaries. Digitized by Google

VOTE 1.—HOUSE OF LORDS OFFICES—continued.

EXPLANATION of the Causes of Variation be	etween Expenditure and Grant—continued.
Majesty's Stationery Office. L.—Deficiency caused by the lengthened inquiry of the S	vious Sub-Head, and partly by the increase in Judicial
	provided under Sub-Head C., received payments, one of
EXTRA RECEIPTS.—Increase in this item caused by a labeen estimated.	arger amount of Judicial and Private Business than had
The Surplus of 1,781 l. 18 s. 10 d., shown on the Account 31st March 1877, has been surrendered.	of the Vote "House of Lords Offices," for the year ended
House of Lords, 22 August 1878.	William Rose, Cler. Parliamentor., Accounting Officer.
I certify that this Account has been exam	<u> </u>
Examined, H. B. Arber.	Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.
Vote 1	•
REPORT OF THE COMPTROLLER	AND AUDITOR GENERAL.
1. EXPENDITURE in excess of the Estimate lineads:—	nas taken place under the following Sub- Excess.
DEPARTMENT OF THE GENTLEMAN US: E.—Salaries.	HER:
DEPARTMENT OF THE LIBRARIAN: G.—Salaries.	
CONTINGENT EXPENSES OF THE HOUSE L.—Witnesses attending Committees M.—Shorthand Writers.	
2. Sub-Head C.—There being no note of the fit is to be observed that a Clerk in the Departme received from the Civil Service Commission duri salary in the House of Lords Offices, the sum Assistant Examiner, which sum has been defra Commission."	ing the year 1877-78, in addition to his of 28 l. 18 s. for services rendered as an
3. The Net Surplus to be surrendered is, as sh	own by the Account, 639 l. 7 s. 11 d. Net Surplus.
Grant Expenditure Net Surv	£. s. d. 45,553 44,913 12 1 lus £. 639 7 11
Net Surp	110 £. 005 / 11

EXTRA RECEIPTS, payable to EXCHEQUER.

4. The Amount of Extra Receipts realised in the year 1877-78 was 34,245 L 8 s. 7 d., Extra Receipts. but the amount paid over to the Exchequer was 32,439 l. 0 s. 7 d. only, as stated in the Account. A sum of 1,806 l. 8 s. was deducted from the amount realised to provide for payment of Superannuation Allowances, in excess of the interest on the invested Fee Fund. (See Finance Accounts, P.P. 346, Session 1878, page 29.)

VOTE 2. HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the House of Commons Offices, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

S. D. D. W. G. T. C.		Gra			Expanditus	_	Expenditure, compared with Grant.					
Service.		GRA	.N T.		EXPENDITUE	. в.	Less than Granted.	More than Granted.				
Chairman of Committee of Ways and Means, &c.:		£.	8.	d.	£. s.	d.	£. s. d.	£. s. d.				
A.—Salary	-	2,500	-	-	2,500 -	-	_	_				
DEPARTMENT OF THE CLERK OF THE HOUSE	:											
B.—Salaries and Allowances C.—Incidental Expenses	-	24,166 50	_	<u>-</u>	24,008 8 41 2	2 4	157 11 10 8 17 8	=				
DEPARTMENT OF THE SPEAKER:												
D.—Salaries and Allowances E.—Delivery of Votes and Parliamentary Papers	•	9,30 5 820	_	-	9,055 - 904 16	7	250	84 16 7				
Department of the Serjeant-at-Arms:												
F.—Salaries, Wages, and Allowances G.—Incidental Expenses	-	8,666 300	_	-	8,688 18 258 1	3 6	41 18 6	22 18 8 —				
H.—Witnesses and other Committee Expenses - I.—Shorthand Writers K.—Miscellaneous Expenses	-	1,000 2,300 580	-	- - -	1,105 16 1 2,600 12 526 3	6	58 17 -	105 16 11 800 12 6				
	£.	49,687	_	_	49,688 19	8	512 5 -	514 4 3				
-	·!			De	luot Surplus -			512 5 -				
				Net	Deficit to be	vote	ed £.	1 19 3				
Estimated Amount of Extra Receipts paya Amount of Extra Receipts realised in the Y		•		l:			85,	£. s. d. ,000 – – ,918 19 8				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving caused by the charge for copying being less than estimated. The Clerk of the House received 200 L as Secretary to the Commissioners of the Caledonian Canal, payable from the funds of the Canal.

C.—Over-estimated.

D.—The office of Clerk to the Counsel to the Speaker was vacant.

E .- The area over which the deliveries at the residences of Honourable Members extends is constantly increasing, which necessitates the employment of extra porters.

VOTE 2.—HOUSE OF COMMONS OFFICES—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

- F.—Excess caused by Parliament having met three weeks earlier than usual.
- G .- The charge for Messengers' Journeys was less than estimated; this charge cannot be accurately estimated.
- H. and I.—From the nature of these charges they cannot be accurately estimated.
- K.—The charge for postage was less than estimated.

The Surplus of 1,627 l. 7 s. 2 d., shown on the Account of the Vote "House of Commons Offices," for the year ended 31st March 1877, has been surrendered.

House of Commons, 12 August 1878.

H. Brand, Speaker. Wm. Rose, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Excess. Sub-Heads:—

DEPARTMENT OF THE SPEAKER:

E.—Delivery of Votes and Parliamentary Papers.

DEPARTMENT OF THE SERJEANT-AT-ARMS:

F.—Salaries, Wages, and Allowances.

H .- Witnesses and other Committee Expenses.

I.—Shorthand Writers.

2. The Net Deficit to be voted is, as shown by the Account, 1 l. 19 s. 3 d.

Net Deficit

Grant -	-	-	-	-	-	-	-	£. 49,6	87	s. -	d. -
Expenditure	-	-	-	•	-	-	-	49,6	88	19	3
			N	et De	ficit		-	£.	1	19	3

Vote 3. TREASURY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

		~			Expenditure, compared with Grant.					.							
Service.					GRANT.			Expenditure.			than C	ess Fran	ted.	More than Grante		ed.	
Treasury:						£.	8.	d.	£.	8.	d.	£.	s .	d.	£.	5.	d.
A.—Salaries, Wages, and A	Lllowa	nces	•	-	-	51,151	_	_	50,708	-	5	447	19	7	-		
B.—Travelling Expenses	-	-	-	-	•	850	_	-	805	15	5	44	4	7	_		
C.—Incidental Expenses	-	-	•	•	-	300	-	-	288	9	4	11	10	8	-		
Office of Parlia	MENT	ary C	ouns	BEL:													
D.—Salaries and Wages		-	-	•	•	5,636	-	_	5,600	17	8	35	2	4	· -		
EFees to Counsel -	-	-	•	-	•	2,000	-		2,582	5	6	17	14	6	-		
F.—Incidental Expenses	-	-	•	-	•	15	_	-	13	1	7	1	18	5	-		
Enquiry as to Teachers, Iri	N _A t:	ional :	Sci	HOOL													
G.—Travelling Expenses	•	-	-	-	•	•		•	8	10	8	•		•	8 1	0	3
					£.	60,552	_	-	60,002	_	2	558	10	1	8 1	0	3
				D	educt	Deficit			<u>'</u>	-	-	8	10	3			
	1			N	let Su	rplus to l	e Si	ırreı	adered -		£.	549	19	10			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Surplus of 386 l. 0 s.	1 <i>d.</i> , shown	on the Ac	count of t	he Vote	" Treasury,"	for the	year ended	31st March	1877,
has been surrendered.	•				•				

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.



A.—This Surplus arises from the fact that a vacancy on the Establishment was not filled up immediately, and that a Supplementary Clerkship was not filled up at all.

B., C., E., F.—The services to which these Sub-Heads refer do not admit of exact estimate.

D.—The expenses for copying and for services of a menial kind did not amount to so much as had been anticipated.

G.—This Sub-Head, which was not contemplated when the Estimate was framed, contains the expense to date of an Enquiry instituted by Government with the view of preparing an "Experience Table" of the Lives and Careers of the National School Teachers, Ireland.

VOTE 3.

TREASURY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. A NEW Sub-Head,—G., "Travelling Expenses," has been opened in connection with Additional Sub-the "Enquiry as to National School Teachers, Ireland."
 - 2. The Net Surplus to be surrendered is, as shown by the Account, 549 l. 19 s. 10 d. Net Surplus.

									£.	s.	d.
Grant -	-	-	-	-	-	-	-	6	0 ,552	_	-
Expenditure	-,	•	-	-	-	-	-	6	0,002	-	2
			N	et Su	rplus	-		£.	549	19	10 -

VOTE 4. HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Home Office, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

			Expenditure, compared with Grant.					
Service.	GRANT.	Expenditure	Less than Granted.	More than Granted.				
Home Office:	£. s.	i. £. s. d	£, s. d.	£, s. d.				
A.—Salaries, Wages, and Allowances -	26,647 -	- 26,274 18 1	372 1 11.					
B.—Queen's Messengers	300 -	- 386 7 6		86 7 6				
C.—Special Inquiries	300 -		1	1,348 15 1				
D.—Pedlars' and Chimney Sweepers' Certificates	1	247 4 10		- 4 10				
E.—Incidental Expenses	200 -	204 5 9	Į.	4 5 9				
Inspection of Factories and Workshops:			·					
FSalaries	21,835 -	_ 20,446 2 10	888 17 2	_				
··· ·	5,500 -							
HFees to Surgeons	1,400 -	- 1,219	181					
I.—Costs of Prosecutions	175 -	- 78 18 9	96 1 3	_				
K.—Incidental Expenses	275 -	- 239 19 -	35 1 -	_				
Inspection of Explosives:								
L.—Salaries	1,800 -	1,802 2 -		2 2 -				
M.—Travelling	450 -	- 554 19 -		104 19 -				
N.—Analysis	120 -	- 188 5 10	-	63 5 10				
O Costs of Prosecutions, Arbitrations, and Inquiri	es 150 –	- 15 16 6	134 8 6	_				
PIncidental Expenses	30 -	- 15 12 6	14 7 6	_				
Inspection of Mines:								
Q.—Salaries	14,799 -	- 14,799 - 4		4				
R.—Travelling	7,800 -	- 7,976 12 11		176 12 11				
S.—Costs of Prosecutions and Arbitrations -	600 ~	- 795 4 2		195 4 2				
TIncidental Expenses	500 -	- 538 3 6		38 3 6				
Boards of Examination of Managers of Coal Mines:								
USalaries of Secretaries	180 -	- 180	_	_				
V.—Travelling Expenses of Members of the	350 -	278	77					
WSalaries of Examiners	360 -	- 360	_					
XTravelling Expenses of Examiners -	180 -	180		_				
Carried forward £	83,698 -	83,874 5 7	1,843 15 4	2,020 - 11				

VOTE 4.—HOME OFFICE—continued.

	Service.								Expenditure, compared with Grant.				
Service.				Gran	г.		Expendit	TURE.	Less than Granted.	More than Granted.			
				£.	5. (d.	£.	s. d.	£. s. d.	£. s. d.			
Brought fo	rward		-	83,698	_	-	83,874	5 7	1,843 15 4	2,020 - 11			
BOARDS OF EXAMINATION OF COAL MINES—conti	Mana wed.	GERS O	F							·			
Y.—Expenses of Examinations in I		-	-	80	_	-	10		70	_			
Z.—Advertisements	-	•	-	180	_	-	119	- 3	10 19 9	_			
A. 1.—Hire of Rooms	•	-	-	40	_	_	32 1	1 6	7 8 6	_			
B. 1.—Furniture	-	-	-	10	_	-	-	-	10	_			
C. 1.—Incidental Expenses -	-	-	-	15	-	-	11	4 8	3 15 4	_			
Inspectors and Commissioners	of Fis	HERIES :	:										
D. 1.—Salaries	-	•	-	2,200	_	_	2,060		140	-			
E. 1.—Travelling	-	-	-	350	-	-	266	15 9	83 4 3	_			
F. 1.—Incidental Expenses -	-	-	-	75	-	-	31	- 8	43 19 4	_			
Inspection of Burial G	ROUNI	os:											
G. 1.—Salaries	•	-	-	850	_	_	844	4 -	5 16 -	_			
H. 1.—Travelling	-	•	-	225	-	_	215	7 -	9 18 -	_			
I. 1.—Incidental Expenses -	•	-	-	3	_	-	-	8 -	2 17 -	_			
Inspection of Priso	na:												
K. 1.—Salaries	•	-	-	1,500	_	_	1,043	9 7	456 10 5	_			
L. 1.—Travelling	-	-	-	300	-	_	303	13		3 13 5			
M. 1.—Incidental Expenses -	-	-		2	-	-	-	15	1 4 10	_			
Inspector under Cruelty to An	IMAIS.	Аст, 18	76:										
N. 1.—Salary	-	•	-	105	-	_	223	7 -		118 7 -			
			£.	89,583	-	-	89,085	17	2,689 3 9	2,142 1 4			
		Deduc	t D	eficit -	_	_	• • • •		- - 2,142 1 4				
•		Net S	urpl	us to be s	urre	end	ered	- £	547 2 5				

Estimated Amount of Extra Receipts payable to Exchequer - - - - 2,900 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 2,306 1 1

VOTE 4.—HOME OFFICE—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—During the year a Clerk received 400 L a year resigned. This place was filled by a Lower Division Clerk. A saving of 80 L was also effected owing to the resignation of a Senior Queen's Messenger.
 - B .- An under-estimate.
- C.—The number of inquiries held during the year was very large, amongst the most expensive were the Christ's Hospital, the Bath Bridge Accident, the Scotch Herring and Deep Sea Fisheries, the Blantyre Colliery Explosion, and other similar inquiries.
 - D .- A fractional difference.
 - E.—A casual variation between Expenditure and Grant.
- F.—Mr. Baker, one of the Inspectors, and Captain Patrick, an Assistant Inspector, resigned during the year, and the vacancies were filled by officers receiving less salary. Two officers were also granted sick-leave, one on half-pay, the other without pay.
 - G .- A casual difference.
 - H.—The number of Accidents reported during the year was 6,129, a slight decrease as compared with previous years.
 - I.—For the three previous years (on which the Estimate was based), the average costs of prosecutions was 162 l.
 - K .- Incidental expenses are always variable.
 - L.—A fee of 2 l. 2 s. was paid for a translation.
- M.—The Inspectors visited every Factory and Magazine licensed by the Secretary of State, and this caused the Expenditure to be larger than usual.
- N.—The large Expenditure was caused by the very great number of samples of dynamite requiring analisation. The dynamite stored in nearly all the magazines was found to be in a very impure state, and the matter was investigated.
 - O .- The Treasury Solicitor defrayed out of the Vote for Law Charges the costs of all prosecutions.
 - P.—The Expenditure was considerably lower than in former years.
 - Q.—A casual difference.
 - R .-- A slight under-estimate.
- S.—The sum of 795 l. 4 s. 2 d. does not represent the total Expenditure for the year 1877-78, as two heavy bills did not come in course of payment prior to 31st March 1878. The large Expenditure is accounted for by the cost of numerous inquiries into the competency of managers, under the 32nd Section of 35 & 36 Vict. c. 76, which were not anticipated when the Estimate was framed.
 - T .- A casual variation.
 - V.—The meetings of the Boards were fewer than had been anticipated.
 - Y.—No Examination having been held in Ireland, the only expense which was paid was the Secretary's Gratuity.
 - Z.—An over-estimate.
 - A. 1.-An over-estimate.
 - B. 1.—No Furniture was required during the year.
 - C. 1.—A slight over-estimate.
- D. 1.—The Scotch Fishery Commissioners' Fees amounted to 10 l. more than the Estimate; on the other hand, the sum of 150 l. voted for Special Inquiries was not expended, the expenses of the Scotch Herring Fishery Inquiry having been changed to Sub-Head C.
- E. 1.—The expenses of the English Inspectors amounted to 69 l. 14 s. 1 d., and of the Scotch Commissioner to 13 l. 10 s. 2 d. less than the Estimate, the former saving is partly accounted for owing to the employment of the two Inspectors upon the Scotch Herring Inquiry.
 - F. 1.--An over-estimate.
 - G. 1., H. 1., I. 1.—Casual variation.
- K.1.—One of the Inspectors was appointed on the 22nd August 1878, a Commissioner under the Prisons, Scotland, Act, and his salary as Inspector ceased from that date.
 - L. 1., M. 1.—Casual variation.
- N. 1.—The Inspector's salary for 17 months, came in course of payment during the year; the rate of salary was also increased in November 1877, and a second Inspector was engaged for special service.



VOTE 4.—HOME OFFICE—continued.

EXCHEQUER EXTRA RECEIPTS.			£. 4	. <i>(</i>	.,
The Estimate was for Home Office Fees on instruments of appointment	•	•	1,200 -		- -
Fines and Penalties	-	-	1,700 -	- •	-
		£	2,900 -		_
The actual amounts received bave been as under— E.	s.	d.	£. 688	s. 0	d.
Home Office Fees on instruments of appointment 691	. 9	7	000	z	_
-	2 14	_			
Explosives Act.—Fines and Penalties £. 287 13 6 Ditto Forfeited Explosives sold 13 10 - Ditto Repayment, Expenses, Section 26 1 10 6 Ditto Unclaimed Fee 1					
308	14	-	1,617 1	7	7
Disallowance in the 1876-77 Accounts	•	-	_	1	6
		£.	2,806	1	1

From this statement it will be seen that the Home Office Fees have not realised the amount anticipated. They are a fluctuating source of revenue.

The Surplus of 395 l. 2s. 9 d., shown on the Account of the Vote "Home Office," for the year ended 31st March 1877, has been surrendered.

Home Office, 21 November 1878. Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

Examined, H. B. Arber.

VOTE 4.

HOME OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:-

Home Office:

B. Queen's Messengers.

C. Special Inquiries.D. Pedlars' and C and Chimney Sweepers' Certificates.

E. Incidental Expenses.

Inspection of Explosives:

L. Salaries.

M. Travelling.

N. Analyses.

INSPECTION OF MINES:

Q. Salaries.
R. Travelling.
S. Costs of Prosecutions and Arbitrations.
T. Incidental Expenses.

Inspection of Prisons:

L. 1. Travelling.

INSPECTOR UNDER CRUELTY TO Animals Act, 1876.

N. 1. Salary.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 547 l. 2 s. 5 d.

									£.	s.	d.
Grant -	-	-	-	-	-	-	-	89	,583	-	-
Expenditure	-	-	-	-	-	-	-	89	,035	17	7
			N	et Surp	lus		-	£.	547	2	5

The following additional Payments have been made to Officers of the Home Office during the Year ended 31 March 1878.

Name.	Office.	Amount.	Remarks.
C. E. Fryer -	Inspector's Clerk -	£. s. d. 20	Remuneration for acting as clerk to the Crab and Lobster Inquiry Com- missioners.
C. Burrows -	Home Office Senior	$\left\{\begin{array}{ccc} 4 & 10 & - \\ 2 & 13 & 6 \end{array}\right\}$	Extra remuneration for acting as substitute during the illness of the Office Keeper.
T. E. Wales -	Coal Mine Inspector	50	An acknowledgement on the part of Her Majesty's Government of Mr. Wales' gallantry and special services in the case of the Tynewydd Colliery Inundation Accident.
Major A. Ford -	Explosive Inspector -	70	Fees as Examiner in Artillery.

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOREIGN OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote

Service.		Gran	~	France		Expenditure, compared with Grant.					
OERVICE.			GRAN	Τ.	EXPEND	ITURE.	Le than G		Mo than G	re ante	ed.
			£.	s. d.	£.	s. d.	£.	s. d.	£.	8	d.
A.—Salaries, Wages, and Allowances	-		45,122		44,638	6 11	488	18 1	_	-	•
B.—Messengers' Salaries	•		6,580		6,680				100	_	
C.— Ditto - Travelling Expenses	-		10,500		12,574	7 4	l		2,074	7	4
D.—Telegraph Expenses	-		10,000		5,644	12 4	4,855	7 8		- '	_
E.—Incidental Expenses	-		900		1	10 11	29		_	-	
		£.	78,102		70,402	17 6	4,873	9 10	2,174	7	4
•	Dec	luct De	ficit				2,174	7 4			
	Net	Surplu	s to be sur	render	ed	- £.	2,699	2 6			
							1				
Estimated Amount of Extra	Recei	nte nom	oblo so ska	171				,	.] £. s. d		
Estimated Amount of Extra Amount of Extra Receipts	Recei realised	pts pays	able to the Year 1877-	Exche	quer - nd paid ov	er to th	e Excheq	Ì] £. s. d 750 — . 849 12 .	- -	
Amount of Extra Receipts : Note.—The following extra allowan	realised	l in the	Year 1877	-78, aı	nd paid or			- quer-	750 – · 849 12 ·	- -	ver
Amount of Extra Receipts of Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for see	realised — Ces we	re mad	Year 1877- e to memi	-78, an	f the For	reign (Office du	- quer-	750 — 849 12 year, ar £.	- -	ver
Amount of Extra Receipts of Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for clerk for senior clerk for senior clerk for clerk for clerk for cle	realised Ces we rvice we	re mad	e to memi	bers o	f the For	eign (adrid	Office du	- quer-	750 —	- -	
Amount of Extra Receipts of Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for senior clerk for senior clerk for Gratuity to an assistant clerk for Gratuity to a senior clerk in confidence.	realised ces we rvice we reservi	re mad	e to memi	bers o	f the For	eign (adrid ission to	Office dur	quer - (750	- -	
Amount of Extra Receipts of Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for sen Gratuity to an assistant clerk for Gratuity to a senior clerk in con Gratuity to a second class innior	realised ces we rvice we r servi nection	re mad	e to memi	bers of Abe	f the For	reign (adrid ission to eaty	Office dur	quer - (750 – 649 12 · year, ar £ 200 - 200 - 100	- - s. o	
Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for set Gratuity to an assistant clerk for Gratuity to a senior clerk in con Gratuity to a second class junior Allowance to a second class junior From the Foreign Office Vote:	realised ces we rvice we reservi- nection r clerk or clerl	re mad with Lor ce with n with t in conn k for kn	e to memiod Rosslyn's the Duke che French ection withowledge of	bers of Aber Commanthe I	f the Forsion to Marcorn's Marcorn's Trench Co'ersian lar	reign (adrid ission to eaty ommerci	Office dur	quer - (750 – 849 12 year, ar £ 200 - 200 - 200	- - s. o	_
Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for set Gratuity to an assistant clerk for Gratuity to a senior clerk in con Gratuity to a second class junior Allowance to a second class junior From the Foreign Office Vote: Allowance to a temporary clerk	ces we rvice we rvice we rection r clerk or clerk	re mad vith Lor ce with n with t in conn k for kn	Year 1877- e to member of Rosslyn's the Duke of the French ection with owledge of	bers of Mission Aber Communithe In the International Communithe International Community of the International Community of th	f the Forsion to Mircorn's Minercial Trench Co'ersian lar	reign (adrid ission to eaty ommerci	Office dur	quer - (750	- - s. o	d. - - -
Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for set Gratuity to an assistant clerk for Gratuity to a senior clerk in con Gratuity to a second class junior Allowance to a second class junior From the Foreign Office Vote: Allowance to a temporary clerk for each of the second class junior allowance to a senior clerk for each clerk for each class junior clerk for each class junior allowance to a senior clerk for each class junior clerk for each class junior clerk for each class junior allowance to a senior clerk for each class junior cle	realised ces we rvice we r servi nection r clerk or clerk for ext	re mad rith Lor ce with n with t in conn k for kn	e to memical Rosslynic the Duke of hection with the Library of the Turkiel	bers of Aber Comman the I	f the Formision to Mircorn's Mircorn's Mircorn's Mircorn Coresian Iar	reign (adrid ission to eaty ommerci	Office dur	quer - (750 —	- - s. o	d. - - -
Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for sen Gratuity to an assistant clerk for Gratuity to a senior clerk in con Gratuity to a second class junior Allowance to a second class junior From the Foreign Office Vote: Allowance to a temporary clerk for a Allowance to a senior clerk for a Allowance to a senior clerk for a Allowance to a senior clerk for a se	realised ces we rvice we r servi nection r clerk or clerk for ext extra we extra we	re mad rith Lor ce with n with in conk in cork ra work	e to member of Rosslyn's the Duke of the French ection with cowledge of the Turkish he Turkish	of Aberson the I	f the Forsion to Mircorn's Mircorn's Mircorn's Mircorn Corenial Triench Coresian lands	eign (adrid ission to eaty mmerci guage ment	Office dur	quer - (750	- - s. o	d. - - -
Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for sen Gratuity to an assistant clerk for Gratuity to a senior clerk in con Gratuity to a second class junior Allowance to a second class junior From the Foreign Office Vote: Allowance to a temporary clerk in Allowance to a senior clerk for example Allowance to a senior clerk for example Allowance to a first class innior	realised ces we rvice we r servi nnection r clerk or clerk for ext extra w extra w olerk	re mad rith Lor ce with n with in conn k for kn ra work rork in	e to memi d Rosslynthe Duke of the Duke of the French ection with cowledge of the Turkish the Turkish	of Aberson the If	f the Formation of the	reign (adrid ission to eaty mmerci nguage ment	Office dur	quer - (750	- - s. o	d. - - -
Amount of Extra Receipts of Note.—The following extra allowand paid from the Diplomatic Vote: Gratuity to a senior clerk for sen Gratuity to an assistant clerk for Gratuity to a senior clerk in con Gratuity to a second class junior Allowance to a second class junior From the Foreign Office Vote: Allowance to a temporary clerk for a Allowance to a senior clerk for a Allowance to a senior clerk for a Allowance to a senior clerk for a senior clerk	realised ces we rvice we r servi nnection r clerk or clerk for ext extra w extra w olerk	re mad rith Lor ce with n with in conn k for kn ra work rork in	e to memi d Rosslynthe Duke of the Duke of the French ection with cowledge of the Turkish the Turkish	of Aberson the If	f the Formation of the	reign (adrid ission to eaty mmerci nguage ment	Office dur	quer - (750	- - s. o	d. - - -

A.—Caused by the retirement of a Senior Clerk and a Temporary Clerk in the Librarian's Department.

B.—The salary of a Foreign Service Messenger, which did not come in course of payment in 1876-77, has fallen on this year's account.

C.—Occasioned by the state of affairs in Turkey, which increased the number of Foreign Journeys.

D.—The heavy expenditure anticipated under this heading has to a great extent fallen on the year 1878-79, which will exhibit a Deficit, and this Surplus will therefore have to be re-voted.

E.—The expenditure for Stamps on Passports was less than was anticipated.

The Surplus of 373 l. 6 s. 11 d., shown on the Account of the Vote "Foreign Office," for the year ended 31st March 1877, has been surrendered.

Foreign Office, 30 November 1878.

F. B. Alston, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 5.

FOREIGN OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess

1. There has been an excess of Expenditure over the sums granted under Sub-Heads B. and C.

Position of Assistant Under Secretary.

2. Sub-Head A.—The position of the Assistant Under Secretary, as regards the provisions of the Superannuation Act (1859), and the Order in Council of 4th June 1870, is still unsettled, as will be seen from the annexed correspondence.

A. B. C. D. Extra Receipts.

3. Sub-Head E.—The explanation given by the Accounting Officer of the variation between the Expenditure and the Grant under this Sub-Head, applies equally to the difference between the estimated and actual amount of the Exchequer Extra Receipts.

Net Surplus.

4. The Net Surplus to be surrendered is, as shown by the Account, 2,699 l. 2 s. 6 d.

								£.	s.	d.
Grant -	-	-	-	-	-	-	-	73,102	-	_
Expenditure	-	-	-	-	-	-	-	70,402	17	6
			Net	t Sur p	lus		- 3	E. 2, 699	2	6

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Exchequer and Audit Department,

Sir,

The attention of the Comptroller and Auditor General having been called to the first payment of salary to Sir Julian Pauncefote as Assistant Under Secretary of State in the Foreign Office, in support of which the Treasury Letter of 18th July 1876, assigning an annual salary of 1,500 l. per annum to the post is the only authority furnished, I am directed to request you will lay before the Earl of Derby the difficulties which in face of the stringent language of the Order in Council of 4th June, and still more so that of 27 sect. of the Superannuation Act of 1859, arise in passing the present payment, and will subsequently be an obstacle to admitting Sir Julian Pauncefote's claim to a superannuation allowance, unless steps are taken to bring the post in question within the scope of the 4th section of the Superannuation Act, or of the terms of the Order in Council.

I have, &c.

F. B. Alston, Esq., Foreign Office.

I have, &c. (signed) H. Treherne.

(B.)

Sir,

I am directed by the Earl of Derby to state to you, in reply to Mr. Treherne's letter of the 5th ultimo, that the difficulties to which reference is made in regard to the payment of the salary assigned to Sir Julian Pauncefote, and of his claim to a superannuation allowance, are still under the consideration of this office in communication with the Board of Treasury, and that Lord Derby will not fail to inform you of the measures which it may be decided to take in order to place these matters on a more satisfactory footing.

The Comptroller and Auditor General.

I am, &c. (signed) Tenterden.



VOTE 5.—FOREIGN OFFICE—continued.

(C.)

Exchequer and Audit Department,
Sir,
16 December 1878.
With reference to Lord Tenterden's letter of 9th May 1877, and previous correspondence on the subject of the position as regards salary and superannuation of Sir Julian Pauncefote as Assistant Under Secretary of State, I am directed by the Comptroller and Auditor General to inquire whether the correspondence then proceeding between the Foreign Office and the Treasury has been brought to a conclusion, and in that case I am to request that you will move the Marquess of Salisbury to furnish the Comptroller and Auditor General with the decision arrived at.

F. B. Alston, Esq., Foreign Office.

I have, &c. ned) H. Treherne. (signed)

(D.)

Foreign Office, 24 December 1878. In reply to Mr. Treherne's letter of the 16th instant, I am directed by the Marquess of Salisbury to state to you that his Lordship is still in communication with the Board of Treasury as regards Sir Julian Pauncefote's position as Azzistant Under Secretary of State for Foreign Affairs.

The Comptroller and Auditor General.

I am, &c.

F. B. Alston. (signed)

VOTE 6.

COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of Her Majesty's SECRETARY of STATE for the COLONIES, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

				Expenditure.			Expenditure, compared with Grant.								
Service.					GRANT.				RE.	I than (.ess Grai		More than Granted.		
			•	£.	8.	d.	£.	s.	d.	£.	٠,,	d.	£. s.	d.	
A.—Salaries, Wages, and Allowances	-	-	-	33,335	_	_	33,237	19	1	97	_	11			
B.—Telegrams	•	•	-	2,575	_	-	2,482	7	9	92	12	8	_		
CIncidental Expenses	•	-	•	650	_	-	597	4	5	52	15	7	_		
			£.	36,560	_	-	36,317	11	8				-		
-		s	urplu	s to be su	rren	dere	d	•	£.	242	8	9			

Estimated Amount of Extra Receipts payable to Exchequer Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

-This saving is mainly ascribable to the fact that the office of Parliamentary Under Secretary was unfilled for a short period, and that two of the Second Class Clerks, whose salaries had been provided from 1st April, were not appointed till a few weeks later. There was a Supplementary Estimate in this case.

B. and C.—There were small Supplementary Estimates in these cases; but, as the result showed, the additional amounts

were not needed.

EXCHEQUER EXTRA RECEIPTS, 7s. 2d.—This small receipt was not foreseen when the Estimate was framed.

" Notes of Extra Remuneration."

The officer who was Private Secretary to the Secretary of State till 3rd February 1878, on a salary of 300*l*. per annum, received also from Army Funds Regimental Pay, as Lieutenant in the Royal Engineers, at 7s. 10d. per diem. The officer who succeeded him, at the same rate of salary, drew also from Naval Funds pay as Second Class Clerk at the Admiralty at 385*l*. per annum, with an abatement at 5s. per day for the pay of a Writer employed in his absence.

One of the Second Class Clerks, whose Colonial Office salary in 1877-78 was 400*l*., received also 46*l*. 13s. 4d. as Private Secretary to the Chief Secretary for Ireland. from the Vote for the Chief Secretary for Ireland Offices.

One of the Assistant Clerks, First Class, whose salary on 31st March 1878 was at the rate of 265*l*. per annum, received also from Indian Funds 38*l*. per annum, being the uncommuted balance of a pension granted on the abolition of the "Indian Navy."

The extra Porter, who receives 21s. a week and 5s. for every attendance on Sundays, &c., has also a Naval Pension of 36*l*. 2s. ner annum.

per annum.

The Labourer who attends to the lift, &c., at 26s. a week, received also a Naval Pension of 18 l. 5s. per annum.

A Grant has been taken for 36 l. 12s. 6d., the Deficit shown on the Account of the Vote "Colonial Office," for the year ended 31st March 1877.

Colonial Office. 22 November 1878.

M. E. Hicks Beach.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined. Hay Cooper.



VOTE 6. COLONIAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. The Office of Under Secretary of State has been placed under Schedule B. of the Order in Council of June 1870, by Treasury Warrant, issued under the 4th Section of the Superannuation Act of 1859, but the requirements of the Order have not been fulfilled as regards Assistant Under Secretaries.

A correspondence, dating from November 1876, has taken place between my department and the Colonial Office on the subject, and I have been informed, under date of 24th December last, that the matter is still under the consideration of the Lords of the Treasury and the Secretary of State.

At present, therefore, these appointments have not due authorisation, and it is to be observed, that unless the requirements of this Order are carried out, an obstacle would be found in the 27th Section of the Superannuation Act of 1859, to the granting of pensions to persons who have filled the office of Assistant Under Secretary of State.

2. The Surplus to be surrendered is, as shown by the Account, 242 l. 8s. 9d.

							£.	s.	d.
Grant -	.	-	-	-	-	-	36,560	-	-
Expenditure	-	-	-	•		-	36,317	11	3
			٠	Surplu	s -		£. 242	8	9

VOTE 7 PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PRIVY COUNCIL OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

	Sanyon								G					Expenditure, compared with Grant.				
Service.					GRANT.			Expenditure.			Less than Granted.			More than Grant	ted.			
PRIVY COUNCIL OF	Pice :				£.	s.	d.	£.	5. -	d.	£.	8.	d.	£. s.	d.			
A.—Salaries and Wages* -	•	•	-	-	13,409	-	-	13,161	4	10	247	15	2					
B.—Incidental Expenses -	-	•	•	-	800	-	-	684	6	4	116	18	8					
C.—Expenses under Pharmacy Ac	t	-	•	-	150	-	-	94 1	10	-	55	10	-	_				
Quarantine Expen	16E\$:																	
P.—Salaries and Wages -	-	•	•	-	2,869	-	-	1,854	9	11	514	16	1	_				
E.—Incidental Expenses -	•	•	•	· -	500	~	-	1,121	2	5	•		-	621 2	5			
F.—Expenses of Receiving Ships	•	•	•	-	100	-	-	-	-		100	-	-	_				
Veterinary Depart	MENT	r :																
G.—Salaries	•	-	•	-	16,941	-	-	15,684	15	10	1,256	4	2	_				
H.—Travelling Expenses -	-	-	-	-	4,000	-	-	1,993	16	2	2,006	8	10	_				
I.—Incidental Expenses	•	-	-	-	8,450	_	_	2,129	19	7	1,320	-	5	. –				
K.—Advances for Compensation+	-	-	-	•	5,000	_	-	3,587	15	8	1,412	4	9	_				
				£.	46,719	_	-	40,312	-	4	7,028	2	1	621 - 2	5			
			Ded	uct I)eficit	-				-	621	2	5					
			Net	Surp	lus to be	911 PP	enda	ered	_	£.	6,406	10	8					

Estimated Amount of Extra Receipts payable to Exchequer - - - - 2,300 - - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 1,807 17 -

^{*}One of the Senior Clerks receives 17 s. pay, and 3 s. command money, per diem, during training, as Lieutenant Colonel of Militia.

[†] In addition to the sum charged to this Sub-Head, the Owners of Slaughtered Cattle received a sum of 2,318 l. 19 s. 9 d. in respect of the proceeds of the Sale of healthy Cattle slaughtered.

VOTE 7.—PRIVY COUNCIL OFFICE—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—One Junior Clerkship vacant; shorthand writing less; fewer attendances of Nantical Assessors and fewer Writers employed than anticipated.
 - B.—Fewer Special Trains and Expenses of Nautical Assessors and Messengers' bills less than anticipated,
 - C .- Fewer Examinations attended by the Officers of the Privy Council than estimated for.
 - D.—Fewer Fees paid to Medical Inspectors than anticipated, there being fewer visits to vessels than expected.
 - E.—Repayment to Admiralty of a claim for moorings supplied in 1872 to quarantine vessels.
 - F.-No Expenditure under this Sub-Head.
- G. H. I. K.—During the panic on the Outbreak of Cattle Plague in 1877, a Supplementary Vote was asked for. The Expenses under each of these Sub-Heads proved to be considerably less than was anticipated.

EXTRA RECEIPTS .- The arrears of Appeal Cases having ended, the fees were less.

The Surplus of 3,131 l. 10 s. 4 d., shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1877, has been surrendered.

21 November 1878.

Herbert M. Suft,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the Sub-Head: Excess.

QUARANTINE EXPENSES:

E.—Incidental Expenses.

This Excess is caused by a repayment in the year 1877-8 to the Admiralty of a sum of 983 l. 16 s. 9 d. for new moorings supplied in the year 1872 to Quarantine Vessels at the Motherbank. It appears that in December 1873 the Privy Council called the attention of the Admiralty to this outstanding charge, which however was not settled until December 1877.

2. The Net Surplus to be surrendered is, as shown by the Account, 6,406 l. 19 s. 8 d Net Surplus.

									£.	8.	d.
Grant -	-	-	-	-	-	-	-	-	46,719	-	-
Expenditure	-	-	•	-	-	•	-	-	40,312	-	4
				Ne	t Sur	plus		- £	. 6,406	19	8



VOTE 8. BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BOARD OF TRADE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Sp	RVICE.	,				GRA			P			con	Experipared	diture, with Gran	ıt.	
S.	RVICE.					GR.	ANT	•	Expen	DITU	RE.	Let than Gr			More than Granted.	
Board o	of Tra	DE:				£.	8.	ď.	£.	8.	d.	£.	s. d.	£.	s.	d.
A.—Salaries	•	-	-	_	•	54,534	_	_	54,036	11	8	497	8 4		-	
B.—Writers	-	-	-	-		4,000		_	4,032		1	.	-	32	9	1
C.—Special Services -	-	-	-	-	-	1,260	_	_	788	19	1	471	- 11	_	-	
D.—Travelling	-	-	-	-	-	2,200	_	_	1,400	7	7	799	12 5		•	
E.—Incidental Expenses	•	-		-	-	955	_	-	942	12	10	12	7 2		•	
Legal	Branc	:													,	
F.—Salaries	-	•	-	-	_	3,715	_	_	3,711	11	7	3	8 5			
G.—Travelling	-	-	•	-		250	_	_	1	6	2	208	13 10			
HIncidental Expenses	-	-	-	-	-	250	_	_		13	9	161	6 3			
I.—Law Charges	-	-	-	•	-	18,300	_	_	16,662	5	7	1,637	14 5			
Standards]	DRPART	rm r n t	•													
J.—Salaries	-	_	٠.	_	_	496	_	_	621	18	6	-	_	125	18	6
K.—Incidental Expenses		_		-	-	460	_	_	487		- 1	-	-	27		-
																Ū
General Register a Shipping a				ICE O	F											
L.—Salaries	-	-	•	-	-	13,228	_	_	12,614	13	6	613	6 6	_		
MWriters and Sorters	-	-	•	-	-	1,260	_	-	1,803	16	8	•	-	543	16	8
N.—Travelling	-	-	•	-	-	100	_	-	64	16	4	85	8 8			
O.—Incidental Expenses	-	-	•	-	-	150	-	-	74	3	8	75]	6 4	` ~		
Inspectors of	Corn	Retu	RNS:													
P.—Salaries	•	-	-	-	-	820	_	_	774	15	2	45	4 10			
Q.—Incidental Expenses	-	-	-	-		270	_	_	263	15	8	6	4 4			
Agricultura	T Sma	TT SMIT	·e •													
R.—Remuneration to Office				wan na		11,750			11.550				1		_	
S.—Expenses of Collection						11,750	_	_	11,776	10	-	-	-	26 1	0	_
Isle of Man -	-	-	-	-	-}	190	-	-	188	8	-	1 1	2 -			
T Postage	•	-	•	-	-	3,300	-	-	3,243	3	2	56 1	В 10	-		
U.—Incidental Expenses	•	-	-	•	-	250	-	-	105	2	5	144 1	7 7			
Registry of Shi	PPING,	SHAN	GHAI	::												
V.—Salary of Registrar	-	•	-	-	-	500	-	-	625	_	-	-	. !	125 -	_	_
W.—Incidental Expenses	•	•	•	-	-	100	_	-	11	10	4	88 1	8			
Car	ried for	ward	-		£.	118,338	_	-	114,860	2	3	4,859	3 6	881	 5	9
					1	•		1			1					

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VOTE 8 .- BOARD OF TRADE-continued.

		_	Expenditure, compared with Grant.					
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.				
Brought forward	118,338	114,860 2 8	4,859 3 6	881 5 9				
SURVEY STAFF:								
X.—Salaries, Wages, and Allowances	47,138	45,884 11 - 8	1,258 8 4					
Y.—Payments to Officers of Customs for measuring Ships and Cargoes before and after official hours	200 – –	102 8 11	97 11 1	_				
Z.—Survey in Ports Abroad of Vessels with Grain Cargoes	2,500 – –	1,747 17 9	752 2 3					
A 1.—Travelling Expenses	7,000	6,656 13 2	343 6 10					
B 1.—Uniforms of Tapeholders, &c	230	218 3 -	11 17 -	_				
C 1.—Rent of Offices	2,000	1,958 5 8	41 14 4	_				
D I.—Furniture and Repairs	500	966 19 9	• •	466 19 9				
E 1.—Fuel and Light	200	203 15 8		3 15 8				
F 1.—Incidents	200	1,984 8 -		1,734 3 -				
G 1.—Maintenance of Steam Launches	200	484 11 2		284 11 2				
Cost of New Steam Launch		216 2 6		216 2 6				
£.	178,506	174,788 14 6	7,859 8 4	3,5 86 17 10				
Deduc	t Deficit		3,586 17 10					
Net St	irplus to be surre	ndered £.	8,772 5 6	-				

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 37,883 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - *30,586 15 1

£. s. d.

*Gross Amount realised - - - - - 32,969 17 5

Less—Return of Deposits, &c. - - - - 2,433 2 4

VOTE 8.—BOARD OF TRADE—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving is mainly caused by vacancies in the Supplementary Establishment having been filled up, and that not immediately when they occurred by the appointment of Lower Division Clerks.

Note.—One of the Assistant Secretaries received 6 l. 6 s., and one of the Railway Inspectors 177 l. 16 s., from the Civil Service Commissioners for examining candidates; 100 l. was received by certain Assistant and Lower Division Clerks in the Statistical Department.

- B.—Nil.
- C.—The saving is caused partly by a decrease in the amount of Fees paid for settling Provisional Orders, and partly by no expenses having been incurred within the year under the Sea Fisheries Act.
 - D.—The saving is caused by the Expenditure not having been so great as usual.
 - E.-Nil.
 - F.—Nil.

Note.—The Solicitor's Messenger received 3 s. 6 d. for each attendance at Police Courts, and 1 s. 6 d. for serving each summons.

- G. and H .- The saving is caused by the Expenditure not having been so great as was anticipated.
- I.—It is not possible to estimate Law Charges more closely.
- J.—The deficiency is caused by no provision having been made for the allowance of 200 L to the clerk in charge granted by the Treasury after the Estimate was framed.
 - K .-- Nil.
 - L. and M.—The variation is caused by the employment of writers instead of established clerks.

Note.—Two clerks received 7 l. 16 s. 6 d. for overtime for preparing a yach; list for Lloyd's Registry, and 11 others received 163 l. 2 s. 3 d. for preparing a return for the Admiralty.

- N.-Nil.
- O.—Over-estimated.
- P.—The saving is owing to the death of inspectors whose duties have been under taken by officers of Inland Revenue.
- Q., R., S., T.-Nil.
- U.—Over-estimated.
- V.—The deficiency is caused by five quarters' salary having come into charge within the financial year.
- W .- Over-estimated.
- X .- The saving mainly arises from certain vacancies not having been filled up directly they occurred.

Note.—One of the surveyors received 14 l. 5 s. from the Mercantile Marine Fund for work performed for the Northern Light Commissioners. One tapeholder receives 9 s. a week for cleaning offices at Cardiff, and two boatmen receive from the Mercantile Marine Fund, for acting as messengers and cleaning offices at Queenstown and Sunderland respectively, 5 s. a week each.

- Y.—The payments under this Sub-Head were less than was anticipated.
- Z.—The saving arises from the surveys at certain ports having been to a great extent dispensed with.
- A 1.--Over-estimated.
- B 1.-Nil.
- C 1.—Over-estimated.
- D 1.—The deficiency is caused by certain new offices having to be fitted up and furnished.
- E 1 .- Nil.
- F 1.—The deficiency is caused by instruments and experiments (for which no provision was made) having been charged to this Sub-Head in accordance with Treasury sanction. See Treasury Letters of 6th June, 24th December 1877, and 12th March 1878.
 - G 1.—The deficiency is caused mainly by extensive repairs which were found to be necessary to the launches at North Shields and Middlesboro'. See Treasury Letter of 28th March 1878.

New Sub-Head, "Cost of New Steam Launch."—This Sub-Head was opened with sanction of Treasury Letter, No. 15,072/77, of 25th September 1877.



VOTE 8.—BOARD OF TRADE—continued.

EXTRA RECEIPTS, 1877-78.

	1	nount More than Estimated.	Less than Estimated.	Explanation.
Miscellaneous Provisional Orders Survey Fees £.	300 456 1,450 1,413 35,683 28,666		2. s. d 36 10 - 6,966 13 10 7,003 3 10	Nil. Nil. Over-estimated.

Net yield less than Estimated, 6,846 l. 4 s. 11 d.

The Surplus of 19,807 l. 8 s. 2 d. shown on the Account of the Vote "Board of Trade," for the year ended 31st March 1877, has been surrendered.

Note.—The Treasury have been written to for their sanction to charge the Excesses on certain Sub-Heads, amounting to 3,586 l. 17 s. 10 d., against the savings on other Sub-Heads of the Vote. Their reply will be communicated as soon as received. Copy of the authority for raising the last Sub-Head of the Account is herewith transmitted.

	Board of Trade,	١
30	November 1878.	ſ

Allen Stoneham, Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 8.

BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Provisional sanction of cortain salaries and fees.

1. WITH reference to paragraphs 4, 5, 6 of my Report upon this Vote for last year, I have to state that the Board of Trade having informed the Lords of the Treasury that in consequence of the withdrawal of the Merchant Shipping Bill last Session, the necessary statutory authority has not been obtained for legalising the payment of the salaries of Examiners of Masters and Mates out of the Vote, and the payment of the fees received for the examination of Engineers into the Exchequer, the sanction of the Treasury was given to the Board of Trade to act as heretofore, upon the distinct understanding that the necessary statutory powers should be sought and obtained at the commencement of the next Session.

Payments to salaried Procurators Fiscal in Scotland. 2. In paragraph 14 of last year's Report, I referred to the subject of remuneration to salaried Procurators Fiscal in Scotland, for services performed for the Board of Trade. The question of the propriety of these officers receiving remuneration for work done for the Board of Trade has not yet been settled.

Sub-Head I.

3. Under the Sub-Head I., Law Charges, I have to notice a payment of 33 l. 15 s. 1 d. for the reimbursement of the costs of proceedings in a naval court, which had been paid by the master of a vessel in accordance with the finding of the court. In reply to the question raised by my Department as to the statutory authority under which the Board of Trade had power to remit the sentence of a properly constituted court, so far as regards the costs, it has been explained that "the Board of Trade had no statutory authority to remit the costs of the court; but as the reversion of the sentence of the court "necessarily carried with it the remission of the pecuniary punishment, they appeared to "have no alternative but to repay the amount."

It is unnecessary to enter more fully into the case than to state, that the court inflicted a fine of 45 l. upon the master, and sentenced him to pay the costs of the inquiry; that upon a reconsideration of the case, the Board of Trade saw fit to return him his certificate (having powers for that purpose under Merchant Seamen's Act). The Board of Trade appear to consider the return of the certificate as equivalent to the reversion of the sentence of the court; yet in returning the certificate and repaying the costs, they appear to have considered the infliction of the fine of 45 l. proper under the circumstances.

The case appears to have been the subject of communication with the Lords of the Treasury, and their authority has been produced for charging the costs, 33 l. 15 s. 1 d., on the Vote for Law Charges.

The question as to whether the power given to the Board of Trade under the Act to return the certificate of a master which has been suspended by the order of a naval court, carries with it the power to reverse the sentence as to costs or fine, or both, is one of a legal nature, upon which it is not within my province to give an opinion; but as the case at present stands, it does not appear to me that the payment in question is one which should have been defrayed from the Vote without at least an explanatory note on the Account.

Excess.

4. Under the Head of "Incidents" of the Survey Staff, there is shown to be an Excess of Expenditure over the Estimate, amounting to 1,734 l. 3 s., which is explained upon the Account to be caused by the cost of instruments and experiments having been charged to this Head by Treasury direction. It is to be observed, however, that a sum of 296 l. 1 s. 2 d., the expense of advertising rules as to deck cargoes, for which also no provision was made, has been charged under this Head by Treasury directions, and partly accounts for the deficiency.

New Sub-Head.

5. A new Sub-Head, "Cost of New Steam Launch," has been raised in this Account under the authority of the Treasury.

VOTE 8 .- BOARD OF TRADE-continued.

- 6. The note on the Account against Sub-Heads L. and M., omits to explain that the Payments from payment of 163 l. 2 s. 3 d. to 11 clerks for preparing a Return for the Admiralty was Naval Funds. made out of Naval Funds.
- 7. Under the Sub-Head of "Salaries" is included the salary of a Railway Inspector, Additional payment. Colonel Rich, at 1,000 l. per annum, who is also in receipt of retired full pay as an officer of the Royal Engineers, respecting which there is no note on the Appropriation. Account or the Estimate.
 - 8. The Net Surplus to be surrendered is, as shown by the Account, 3,772 l. 5s. 6d. Net Surplus.

									£.	s.	d.
Grant -	-	-	-	-	-	-	-	1	78,506	-	_
Expenditure	-	-	-	-	-	-	-	1	74,733	14	6
			Net	Surp	lus		-	£.	3,772	9	6



VOTE 9.

PRIVY SEAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Office of Lord Prive Seal, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

					Expenditure, compared with Grant.					
Service.		GRAN	т.	Expenditure.	Less than Granted.	More than Granted.				
A.—Salaries	-	£. s	. d.	£. s. d. 958 12 2	£. s. d.	£. s. d.				
B.—Incidental Expenses	-	60 -		8 14 3	51 5 9	_				
	£.	2,745		967 6 5		_				
-	Sur	plus to be su	rrend	lered £.	1,777 13 7					

Expla	NATI(on of	the Ca	uses	of Var	iat	ion bety	veen	Expe	endi	ture	and G	rant.				
•									_					,	£.	8.	d.
A.—This Saving arises, Privy Seal, amounting to															1 ,6 88	17	10
And, secondly, by His	Lords	hip no	t havin	g ap	pointed	a	Private	Secr	etary	for	the	quarter	endin	g	97	10	_
30th June 1877, the salary	peing	•	• •	•	•	•	-	•	•	•	-	•	-	-			
														£. 1	,726	7	10

During the financial year 1877-78 the Assistant Clerk in the Privy Seal Office was paid the sum of 14 l. 17 s. 3 d., in addition to his salary as Assistant Clerk, for services rendered as an Assistant Examiner to the Civil Service Commissioners.

B.—The amount expended having been less than was anticipated when the Estimate was framed, the expenses incurred being very trifling during the period that Lord Beaconsfield held the Seal.

The Surplus of 167 l. 6 s. 9 d., shown on the Account of the Vote "Privy Seal Office," for the year ended 31st March 1877, has been surrendered.

Privy Seal Office, 24 May 1878.

Wm. English,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 9.

PRIVY SEAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be	THE Surplus to be surrendered is, as shown by the Account, 1,777 l. 3 s. 7 d.													
										£.	s.	d.		
Grant -	-	-	-	-	-	-	-	-	-	2,745	-	-		
Expenditure		-	•	-	-	-	-	-	-	967	6	5		
						Surpl	us -		- £	. 1,777	13	7		

VOTE 10.

CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITY COMMISSION, in

Service.					_			Expenditure, compared with Grant.					
· / / / / / / / / / / / / / / / / / / /			GRANT.				RE.	than C	More than Granted				
		£.	8.	d.	£.	s.	d.	£.	s.	d.	£. s. d.		
A.—Salaries and Wages		22,097	_	_	21,515	2	1	581	17	11 .	_		
B.—Travelling		150	-	_	147	2	11	2	17	1			
C.—Incidental Expenses	-	50	-	-	47	3	10	2	16	2	_		
ENDOWED SCHOOLS DEPARTMENT:		1											
DSalaries and Wages		8,758	_	_	7,999	19	4	758	_	8	!		
E.—Travelling Allowances (Assistant Commissi	oners)	750	_	_	438	13	3	811	6	9			
F.—Occasional Assistant Commissioners -	-	750	_	_	888	1	11	366	18	1	_		
G.—Incidental Expenses	-	200	-	-	186	9	8	13	10	4			
H.—Law Charges	•	500	-	_	461	9	1	38	10	11	_		
	£.	38,255	-	-	31,179	2	1				_		
	Su	rplus to be	e su	rren	dered -	-	£.	2,075	17	11			
						-		<u> </u>		. s.	⊥ d.		
Estimated Amount of Receipts payable	. 40 E	h							_		<i>a</i> .		
Amount of Extra Receipts realised in t	e to E.	xcnequer		, 	• • • • •	Τ.	٠,		15 17		4		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to an arrangement with the Treasury for the appointment of Lower Division Clerks the Commissioners found themselves in a position to dispense with filling up three vacancies in the Third Class of Clerkships. Three Lower Division Clerks were not appointed.

The amount estimated for the payment of Copyists was in excess of that actually required. B.—This Estimate is necessarily an approximate one.

ENDOWED SCHOOLS DEPARTMENT.

D.—The successor to Mr. Fitch was not appointed until some months after the commencement of the current financial year.

A second Junior Clerk was not appointed.

Extra Servants were not appointed.

Copyists are employed as Supplementary Clerks in this Department, and when not engaged upon work connected therewith, are employed in the general copying work of the Office, and their salaries are paid in the general list of copyists, and accounted for under Sub-Head A.; the amount in the Estimate under Sub-Head D. of course providing the necessary funds.

The Architect's fees did not amount to the Estimate.

E.—This Estimate is necessarily an approximate one.

F.—This Sub-Head would appear to have been considerably over-estimated.

G.—This Estimate is necessarily an approximate one. H.—The same,

The Surplus of 2,586 l. 13 s. 8 d., shown on the Account of the Vote "Charity Commission," for the year ended 31st March 1877, has been surrendered.

Charity Commission,	Henry M. Vane,
5 December 1878.	 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts. Examined, H. B. Arber.



Vote 10.

CHARITY COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be surrendered is, as shown by the Account, 2,075 l. 17 s. 11 d.

									£. s. d.
Grant -	-	-	-	-		-	-		33,255
Expenditure	-	-	-	•	- .	•	-	-	31,179 2 1
					Surplu	18		-	£. 2,075 17 11

VOTE 11. CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CIVIL SERVICE COMMISSION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

	GRA		Expendi	en ii n P	Expenditure, compared with Grant.					
Service.	GRA	NT.	EXPEND	ITURE.	Less than Gra		More than Granted			
	£.	s. d.	£.	s. d.	£. s	. d.	£. s. d.			
A.—Salaries, Wages, and Allowances	- 14,080		18,775	18 -	254 7	-	_			
B.—Assistant Examiners £. Supplementary	6,500 8,150		8,106	16 11	43 3	1	_			
C.—Incidental Expenses £. Supplementary	1,200		1,916	14 5	-	•	616 14 5			
D.—Writers	- 3,050		2,670 1	16 7	379 8	5	_			
	£. 26,530		26,470	- 11	676 13	6	616 14 5			
De	educt Deficit	-		•	616 14	5				
Ne	et Surplus to be 1	surrend	ered	- £.	59 19	1				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to vacancies on the Establishment, and to the retirement of a Senior Clerk, whose successor received a lower rate of Salary.

One of the Senior Clerks has been employed as Examiner in Book-keeping, and received on this account during the year 1877-78, 97 l. 7 s.

- B.—Casual difference between Estimate and Expenditure.
- C.—In part due to an increase in the number of advertisements, in part to a more prompt settlement of advertisement accounts by which the bills of 14 months were paid in this year, and in part to an increase in the number of provincial examinations causing additional expense for hire of rooms, &c. Treasury Authority was given by Letter of 18th March 1878, for meeting the anticipated excess upon Sub-Head C. out of the savings on Sub-Heads A. and D.
- D.—A considerable accession to the business done in the Copying Office for other Departments had been expected, but was not realised.

The Surplus of 61 l. 9 s. 2 d., shown on March 1877, has been surrendered.	the Account of the Vote "Civil Service	Commission," for the Year ended 31st
11 November 1878.	•	Horace Mann, Accounting Officer.
11 MARITIME 1010.		Accounting Omces.

1 certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 11.

CIVIL SERVICE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimates has taken place under the following Excess. Sub-Head:—

C.—Incidental Expenses.

2. It is to be observed that the Surplus of 61 l. 9 s. 2 d. on the Vote for the year Surplus, 1876-77. 1876-77 has not only been surrendered, but that it has also been paid over to the Exchequer in the quarter ended 31st March 1878.

3. The Net Surplus to be surrendered is, as shown by the Account, 59 l. 19 s. 1 d.

£. s. d.

Grant - - - - - - - - 26,530 -
Expenditure - - - - - - - - 26,470 - 11

Net Surplus - - - £. 59 19 1

U.12

VOTE 12.

COPYHOLD, INCLOSURE, AND TITHE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COPYHOLD, INCLOSURE, and TITHE COMMISSION, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

_												c			diture, with Grant.
Serv	ICE.					GRA	NT.		Expeni	DIT	JRE.	I than (ess Frat	ited.	More than Granted.
						£.	s.	d.	£.	s.	d.	£.	<i>s</i> .	d.	£. s. d.
A.—Salaries and Wages	-	-	-	-	-	14,449	_	_	18,773	8	4	675	16	8	_
B Tracings from Maps, &	cc.	•	-	-	-	1,800	_	_	1,745	1	8	54	18	4	_
C.—Legal Expenses -	-	•	-	-	. -	150	-	_	45	2	10	104	17	2	_
D.—Copying, &c	-	-	-	-	-	1,600	-	_	1,407	10	6	192	8	6	_
E.—Incidental Expenses	-	•	•	-	-	83		-	68	3	9	14	16	8	
					£.	18,062	-	-	17,039	2	1				_
				S	arplu	s to be su	rrei	der	ed	•	£.	1,042	17	11	
Estimated Ame										_				£. 8,323	s. d.
Amount of Ex	ura H	recerb	ts in t	ne x	98.F 18	377–78 pa 7 received	ud (ver	to Exche	que	r			3,458	- 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The variation under this head is as follows:—A Saving of 580 l. 16 s. 8 d. upon payments to the Permanent Officers of the Commission; a Saving of 78 l. 10 s. upon payments to Draughtsmen in the Survey Department, who are employed as occasion may require; a Saving of 16 l. upon payments to Assistant Commissioner, these being dependent upon the occasion for his services; and a Saving of 10 s. in payments to Weekly Servants; thus making a total Saving of 675 l. 16 s. 8 d.

B.—The Expenditure for Tracings from Maps, &c., and Extracts from, and Copies of, Documents, depends entirely upon the demand of the public for such work. The Estimate exceeded the payments by a sum of 54 l. 18 s. 4 d. It is to be observed that the total cost is entirely repaid by the parties for whom the Tracings, &c., and Extracts, &c., are made.

C.—There was no action or suit, but only the usual legal expenses, and there was a Saving of 104 l. 17 s. 2 d.

D.—The Expenditure under this head is partly for Time-work and partly for Task-work, and was less than the Estimate by the sum of 192 l. 9 s. 6 d.

E.—The sum of 45 l. 13 s. 9 d. was expended in Sundries, and 22 l. 10 s. for Map Rollers, thus leaving a Saving of 14 l. 16 s. 3 d.

EXTRA RECEIPTS.—The cause of the difference of 130 l. 0 s. 6 d. between the amount of "Estimated Extra Receipts" and that actually paid over to the Exchequer was due to a slight increase in the demand of the public for Tracings and Extracts.

The Surplus of 1,321 l. 0s. 9 d., shown on the Account of the Vote "Copyhold, Inclosure, and Tithe Commission," for the year ended 31st March 1877, has been surrendered.

Copyhold, Inclosure, and Tithe Commission, 18 October 1878.

G. F. Ridley, Commissioners and Accounting Officers.

Samuel Tomkins, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar.
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 12.

COPYHOLD, INCLOSURE, AND TITHE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be	surrend	lered	is, as	shown	by ti	ne .	Account,	1,042 <i>l</i> .	17 s.	11 d.	
								£.	8.	ď.	
Grant -					-			18,082	_	-	
Expenditure					_			17.039	2	1	

Surplus - - £. 1,042 17 11

VOTE 13.

INCLOSURE AND DRAINAGE ACTS-IMPREST EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the IMPREST EXPENSES under the INCLOSURE and DRAINAGE ACTS, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

												con	E: npar	cpen ed w	diture, ith Gra	nt.	
Serv	ICB.					GRAI	NT.		Expeni)ITU	RB.	Le than G		ed.	M than C	ore Frant	ed.
Inclos	URE.					£.	8.	d.	£.	s.	d.	£.	8.	d.	£.	8.	d.
A.—Salaries	-	-	-	-	-	500	_	_	472	10	_	27	10	-	-		
B.—Travelling, &c	-	-	-	-	-	200	_		195			4	8	8	-		
C.—Legal Charges -	-	-	-	-	-	50	_	-	-		-	50	-	-		-	
D.—Copying, Engrossing,	Plans.	, &c.	-	-	- 1	1,100	_	_	841	3	4	258	16	8		_	
EIncidental Expenses	•	•	-	•	-	1,400	-	-	1,238	17	9	161	2	8	•		
DRAIN	IAGE.			•													
F.—Salaries	_	_		_	.	8.800	_	_	8,410	10	6	389	9	6			
G.—Travelling, &c		_	-	-	- 1	1,400		_	1,185			264	11	2		_	
H.—Copying, Engrossing,	&c.		-	-	-	60	_		, ,	11		9	9	_	,		
I.—Incidental Expenses	-	•	-	-	- 1	120	-	-	119			-	2	11		_	
					£.	8,630	-	_	7,464	9	10					_	
					Surpli	ıs to be s	urre	nde	red		£.	1,165	10	2			
													£.	s.	<u>.</u> . d.		
Estimated Am	ount	of Ex	tra F	Recei	ots pa	able to l	Exc	heat	1er -	-		:	8,00	0 -	_		
Amount of E	xtra R	eceir	ots re	alise	d in t	ne Year 1	87	7-78	-	-			7,08		10		
Ditto, paid	over t	o Ex	chea	uer			-	•		_				8 19			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries or Allowances to Assistant Commissioners, who are paid according to the work performed. Over-estimated.

B.—Travelling, &c. Expenses incurred by above. Over-estimated.

C.—Legal Charges. Over-estimated.

D.—Copying, Engrossing, Plans, &c. Over-estimated. E.—Incidentals. Over-estimated.

F.—Salaries or Allowances to Drainage Inspectors. Over-estimated.
G.—Travelling, &c. Expenses incurred by Drainage Inspectors. Over-estimated.
H.—Copying, Engrossing, Plans, &c. Over-estimated.
I.—Incidentals. Over-estimated.

EXTRA RECEIPTS .- The cause of the realised Amount having fallen short of the Amount Estimated for by the sum of 9181. 14s. 2d., is on account of a temporary diminution in the business of the Inclosure Department, caused by the post-ponement of Legislation.

The Surplus of 2,328 l. 3s. 4 d., shown on the Account of the Vote "Inclosure and Drainage Acts-Imprest Expenses," for the Year ended 31st March 1877, has been surrendered.

Inclosure Commission, 26 November 1878.

G. Ridley, Inclosure Commissioners, G. A. Leach, Accounting Officers. A. H. Tattershall.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 13.

INCLOSURE AND DRAINAGE ACTS-IMPREST EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 1,165 l. 10s. 2d.

Grant - - - - - 8,630 -
Expenditure - - - - 7,464 9 10

Surplus - - £. 1,165 10 2

Vote 14. EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the EXCHEQUER and AUDIT DEPARTMENT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Less than Granted. More than Grante	Service.				Co			F		•	c			nditure, with G		
A.—Salaries, Wages, and Allowances	Dagvios,				GR/	INI.		LAPENI)ITC	RE.	_		ted.			
B.—Travelling					£.	8.	d.	£.	s.	d.	£.	s.	d.	£.		. d.
C.—Luw Expenses	A.—Salaries, Wages, and Allowances	•	- •	-	42,862	-	-	41,055	8	9	1,306	16	3		_	
D.—Incidental Expenses 200 192 9 3 7 10 9 — E.—Chancery Audit Branch 7,627 7,647 10 8 20 10 £. 50,319 48,956 18 8 1,382 12 - 20 10 Deduct Deficit 20 10 8 Net Surplus to be surrendered £. 1,362 1 4 £. s. d.	B.—Travelling	-	•	•	100	_	_	61	15	-	88	5	-	İ	_	
E.—Chancery Audit Branch	C.—Law Expenses	-	-	•	30	_	_			-	80	_	-		_	
£. 50,319 - 48,956 18 8 1,382 12 - 20 10 Deduct Deficit 20 10 8 Net Surplus to be surrendered £. 1,362 1 4 £. s. d.	D.—Incidental Expenses	-	-	•	200	_	-	192	9	3	7	10	9		-	
Deduct Deficit 20 10 8 Net Surplus to be surrendered £. 1,362 1 4 £. s. d.	EChancery Audit Branch	-	•	•	7,627	_	-	7,647	10	8	-	-	•	20	10	8
Net Surplus to be surrendered £. 1,362 1 4				£.	50,319	-	_	48,956	18	8	1,882	12	-	20	10	8
£. s. d.		D	educt	Defi	cit -	-	•	•		•	20	10	8			
==· = -, -,		N	et Su	rplus	to be su	rren	dere	d	•	£.	1,362	1	4			
Estimated Amount of Extra Receipts payable to Exchequer 1,881	To divide a American of France	D	·	.	L. A. Th.	. 1						-			s.	d,
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 2,086 5 3			-	-				•	-	-	•	•	-	1,881	-	~

EXPLANATION of the Causes of Variation between Expenditure and Grant.

EXTRA RECEIPTS.—The cost of Audit of the Non-Voted Services of the Board of Trade was increased by the audit of an additional account.

The Surplus of 492 l. 4 s. 1 d., shown on the Account of the Vote "Exchequer and Audit Department," for the year ended 31st March 1877, has been surrendered.

Exchequer and Audit Department, 17 September 1878. C. Lister Ryan, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.



A.—Retirement of Officers, and appointment of others at lower rates of salary; also vacancies in Establishment for Army Test Audit not filled up.

B.—The employment of Officers in Dublin was not required so long as expected.

C .- No Legal Expenses were incurred during the financial year.

D.—Casual variation between Estimate and Expenditure.

E .- The employment of a Lower Division Clerk during the absence, from illness, of one of the Officers.

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in excess of the Estimate has taken place under the following Sub- Excess. Head:
 - E.—Chancery Audit Branch.
 - 2. The Net Surplus to be surrendered is, as shown by the Account, 1,362 l. 1s. 4d. Net Surplus.

								£.	s.	d.
Grant -	-	-	-	-	-	-	-	50,319	-	_
Expenditure	· -	-	-	-	-	-	-	48,956	18	8
		N	et Su	ırplus	-		- £.	1,362	1	4

VOTE 15. REGISTRY OF FRIENDLY SOCIETIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTRY of FRIENDLY SOCIETIES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

										c	E	xper ared	nditure, with Grant.	
Service.				Grai	ST.		Expeni	DITU	RB.	L than G	ess Frant	ted.	More than Grante	·d.
England.			İ	£.	8.	d.	£.	s.	d.	£.	s.	d.	£. s. c	d.
▲. —Salaries	-	-	-	5,010	-	_	4,948	8	11	66	11	1	_	
B.—Incidental Expenses	•	-	•	100	-	-	8	17	11	91	2	1	_	
Scotland. C.—Salaries and Allowances -	-	•	-	400	-	-	400	-	-	-	-			
IRELAND. D.—Salaries and Allowances -	-	•	-	400	_	_	410	10	-	-		-	10 10	_
		_	£.	6, 910	_	_	5,762	16	10	157	18	2	10 10	_
		Ded	luot D	eficit -	-				-	10	10	-		
		Net	Surpl	us to be s	BUTT	ende	ered		£.	147	8	2		

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 614 12 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure of 66 l. 11 s. 1 d. less than Grant, is made up of.

More than Grant for 2 Clerks - Ditto - ditto - 4 Copying Clerks Ditto - ditto - 4 Copyists -	-	-	•	 -	-	-	2		8
zwo z copyma	Mo	re th	an Gr	ant		- £			5
Less than Grant for Messengers - Ditto - ditto - Actuary Ditto - ditto - Actuary's clerical as	- - ssistar	- - nce	:	-	- -	-	- 115	1 2 14	10 - 8
							115 49		6 5
	Le	ess th	an Gr	ant		· £	. 6 6	11	1

B.—The Expenditure of 91 l. 2 s. 1 d., less than Grent, is caused by the "Incidental Expenses" being less than Estimate.

VOTE 15.—REGISTRY OF FRIENDLY SOCIETIES—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

D.—The Expenditure of 10 l. 10 s. more than Grant is made up of payments to that amount to Assistant Registrar for Ireland for awards made under the Savings Bank Act, 39 & 40 Vict. c. 52, under authority of Treasury Letter, dated 21 July 1877 (9923).

The Surplus of 98 l. 16 s. 10 d., shown on the Account of the Vote "Registry of Friendly Societies," for the year ended 31st March 1877, has been surrendered.

J. M. Ludlow, Chief Registrar, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTR 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Excess. Sub-Head:—

IRELAND:

D.—Salaries and Allowances.

2. The Net Surplus to be surrendered is, as shown by the Account, 1471. 3s. 2d. Net Surplus.

								£.	s.	d.
Grant -	-	-	•	-	-	•	-	5,910	-	-
Expenditure	-	-	•	-	•	~	-	5,762	16	10
			Ne	t Sur	plus		-	£. 147	3	2

EXTRA RECEIPTS, payable to EXCHEQUER.

3. During the period of this Account, Extra Receipts amounting to 614 l. 12 s. 6 d. Extra Receipts. have been received and paid over to the Exchequer. No amount in respect thereof was included in the Estimate, 1877-78, for the reasons stated in the Report upon this Account 1878, page 107. for the Year 1876-77.

VOTE 16. LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Servi	CT			Gn	ANT.	Fyne	DITURE.		nditure, with Grant .
DBRVI				GR.	ANT.	EXPE	DITURE.	Less than Granted.	More than Granted.
LOCAL GOVERNMENT B	OARD;			£.	s. 0	£.	s. d.	£. s. d.	£. s. d.
A Salaries and Wages -		-		58,791		57,70	5 2 8	1,085 17 4	_
BLaw Charges, Special In	quiries, &c			2,000			0 6 10	1,299 13 2	_
C.—Travelling Expenses		-		6,448		1 '	4 17 2	783 2 10	_
D.—Parliamentary Returns E.—Incidental Expenses	• •	•	-	1,000			0 17 4	1,000	
•	• •	-	•	į		1,00	8 17 4		8 17 4
Inspection of Metropo:	LITAN VAG	RANT	WARDS	1			n 1 <i>0</i>		
F.—Salaries G.—Travelling Expenses		-		388			3 16 - 3 6 5	27 13 7	_
Poor Law Departmen	· T •								
Inspection of Work		ools:							
H.—Salaries		-		1,485		1,48	2 3	3 17 9	-
I.—Travelling Expenses		-		1,450		, ,	3 13 5	53 6 7	
J.—Incidental Expenses	- •	-		30		- 21	7 -	- 18 -	_
Poor Law Auditors	:								
K.—Salaries		-		17,036		17,12	7 17 6		91 17 6
L.—Travelling Expenses		-		2,000				82 10 -	-
MIncidental Expenses	-	•		1,000		876	3 14 5	123 6 7	-
LOCAL GOVERNMENT AC	T DEPART	rm e n 1	r:						
N.—Salaries		-		1,800		1	11 1		65 11 1 24 11 7
MEDICAL DEPARTMENT	•								33 22 0
P.—Salaries		_		8,040		8.084	1 11	5 18 1	
Q.—Travelling Expenses				3,600			15 7	408 4 5	
R.—Auxiliary Scientific Inve	stigations	-		2,000			19 3	137 - 9	_
S.—Vaccination Inspection, &	.c	-		600		•	18 11		18 18 11
TPublic Vaccinators -	• •	•	•	16,500				751 16 8	_
U.—Postage of Vaccination C V.—Incidental Expenses	ertincates	-		2,500 1,000			13 4 12 6	708 6 8 108 7 6	_
· ·				-,					
Inspection under Alk W.—Salaries	ALI ACIS			2,900		2.799	5 10	107 14 2	
XTravelling Expenses		-		1,160		, ,	9 8	282 10 4	-
		•		270		195	16 4	74 3 8	_
TURNPIKES AND HIGHW	AYS DEPA	RTME	NT:						
Z.—Salaries		-		450		450) - -	_	
A. 1.—Travelling Expenses		-		800			15 7	22 4 5	_
B. 1.—Incidental Expenses		•		94		118		676.10.0	192 -
C. 1.—Teachers in Poor Law	DCDOOLS	•		35,000		34,328	3 7 3	676 12 9	_
GRANTS IN AID:	_	(19	0,000 <i>l</i> .`				_		
D. 1—Poor Law Medical Of		7	1,900 L	131,900		132,619	2 18 7		712 18 7
E. 1.—Medical Officers of H Nuisances -	lealth and	Inspe	ctors of	60,000		61.681	14 2		1,681 14 2
F. 1.—Pauper Lunatics -			0,000 l.	000 510		880,598		7,918 14 -	
G. 1.—Registration -	•	- 4	8,512 l.	10,000		9,448		550 2 -	_
-			£.	765,898		751,800	5 11 11	16,215 19 3	2,623 11 2
		_				1			
			educt De		• •			2,693 11 2	
		Ne	t Surplu	s to be sur	render	ed	- £.	13,592 8 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - 2,000 - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequenzed by 2,269 11 5

VOTE 16.—LOCAL GOVERNMENT BOARD—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- Surplus, -caused by calculating the Salaries of the Assistant Inspectors in the Estimate for 1877-78, with a

proportionate increment, according to a scale which was afterwards held to be applicable only after five years' service.

B.—Surplus,—caused by a smaller expenditure than usual being required for Law Charges, and a diminution in the

number of special inquiries during the year.

- C .- Surplus, caused by the illness of some of the Inspectors, and the consequent reduction in the amount estimated for Travelling and Personal Expenses.
 - D .- Surplus, -- no Parliamentary Returns requiring to be paid for were called for during 1877-78.

E.-Deficit,--caused by under-estimate.

- over-estimate. F.—Surplus ditto
- G.-Ditto ditto - - ditto.
- Н.-Ditto ditto ditto.
- 1.-Ditto ditto ditto.
- J.-Ditto - ditto - ditto,
- K .- Deficit, -- caused by the re-arrangements of some of the Auditor's Districts after the framing of the Estimate for 1877-78.

- L.—Surplus,—caused by over-estimate.

 M.— Ditto caused partly by over-estimate, and by the omission of three of the District Auditors to send in their claims for incidental expenses in time for repayment before the expiration of the financial year.
- N.—Deficit,—caused by the appointment after the framing of the Estimate for 1877-78 of Mr. S. H. Terry, Assistant to the Special Inspector, under Section 12 of the Rivers Pollution Act, 1876.

 O.—Deficit,—caused by ditto ditto ditto.

 P.—Surplus,—caused by over-estimate.

 O.— Ditto—caused by the applicament of some of the Inspectors on Special Inquiries and Paparta thus reducing

- caused by the employment of some of the Inspectors on Special Inquiries and Reports, thus reducing Q.— Ditto the travelling expenses.
 - R.—Surplus,—caused by over-estimate. S.—Deficit,—caused by under-estimate.

 - T.--Surplus,—caused by over-estimate.
 - U.-Ditto - ditto - - ditto.
 - Ditto ditto ditto.
 - Ditto caused by the death of one of the Sub-Inspectors, Mr. Hobson.

 - Ditto ditto - ditto. Ditto ditto - ditto.
 - -Grant and Expenditure equal.

 - A. 1.—Surplus,—caused by over-estimate.

 B. 1.—Deficit,—caused by under-estimate.
- C. 1.—Surplus,—caused by over-estimate.

 D. 1.—Deficit,—caused by the increase afterwards made by the Guardians, and sanctioned by the Board, in the Salaries of Poor Law Medical Officers.

E. 1.—Deficit,—Caused by under-estimate.

F. 1.—Surplus,—Caused by over-estimating the amount required for the Supplementary Estimate, the calculation being based upon the amount of the claims previously sent in, whereas the claims actually received afterwards proved to be much less in proportion.

G. 1.—Surplus,—caused by over-estimate.

EXTRA RECEIPTS.—Surplus.—These Extra Receipts consist mainly of Repayments by Local Authorities of the expenses of Local Inquiries. A few arrears had to be collected from the Local Authorities, hence the Surplus in the Extra Receipts over the sum estimated.

The Surplus of 60 l. 8 s. 8 d., shown on the Account of the Vote "Local Government Board," for the year ended 31st March 1877, has been surrendered.

Local Government Board, Whitehall, 4 November 1878.

John Lambert, Secretary, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer and Auditor General of Public Accounts.

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VOTE 16.

LOCAL GOVERNMENT BOARD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

Local Government Board: E.—Incidental Expenses.

Poor Law Department: K.—Salaries.

LOCAL GOVERNMENT ACT DEPARTMENT:

N.-Salaries.

O.—Travelling Expenses.

MEDICAL DEPARTMENT:

S.—Vaccination Inspection, &c.

TURNPIKES AND HIGHWAYS DEPART-MENT:

B. 1.-Incidental Expenses.

GRANTS IN AID:

D. 1.—Poor Law Medical Officers.

E. 1.—Medical Officers of Health and Inspectors of Nuisances.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 13,592 l. 8 s. 1 d.

£. s. d.

Grant - - - - 765,398 -
Expenditure - - - - 751,805 11 11

Net Surplus - - £. 13,592 8 1

VOTE 17. LUNACY COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Lunacy Commission, England, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

												co	npa	Expen red w	diture, rith Gr	ınt.	
Service	CB.					GRA	NT.		Expen	DIT	URE.	than C	ess Fran	ted.	than	Iore Gran	
						£.	s.	d.	£.			£.	8.	d.		s.	
A.—Salaries and Wages	•	•	-	•	-	12,334	-	-	12,351	18	11	-		•	17	18	11
B-Travelling	-	•	•	•	•	1,860	-	-	1,608	3	4	251	16	8		_	
C.—Law Charges -	-	•	•	•	•	700	-	-	212	10	11	487	9	1		-	
D.—Incidental Expenses	-	•	-	•	•	200	_	-	128	18	5 1	71	1	61			
,					£.	15,094	-	-	14,301	11	71	810	7	31	17	18	11
				Dedu	ot D	eficit -				-		17	18	11			
			•	Not S	Burpli	us to be si	arre	nde	red - ·		£.	792	8	41			

Estimated Amount of Extra Receipts payable to Exchequer - - - 1,412 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer, 1,382 17 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—£. 17. 18. 11. Excess over Estimate caused by increased Expenditure under item "Architects," and by employment of Copyists.

B. and D.—Expenditure under these Sub-Heads less than anticipated.

C.—Expenditure under this Sub-Head less than anticipated. Bills amounting to 58 l. 15 s. not sent in until after expiration of financial year.

The Surplus of 408 l. 16s. 10 d., shown on the Account of the Vote "Lunacy Commission, England," for the year ended 31st March 1877, has been surrendered.

24 October 1878.

Chas. Sp. Perceval,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 17.

LUNACY COMMISSION, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:-

A.—Salaries and Wages.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 7921. 8 s. 4 d.

				£.	s.	d.
Grant		-	-	15,094	_	_
Expenditure -		-	-	14,301	11	71/2
	Net Surplu	l s -	-	- £. 792	8	41

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

3. The Accounting Officer has not appended to his Appropriation Account any explanation of the variation between the estimated and actual amount of Extra Receipts. But in reply to a communication from this Department, he states "that the amount of Cash "Extra Receipts taken by this Department during the year ended 31st March 1878 was "301. less than the sum estimated, mainly in consequence of the closing of two metro"politan licensed houses; the sum received for two short licences granted to the proprietors of these houses being 3 l. 15 s., instead of 30 l., the full charge."
"It is impossible to estimate such fluctuations with any certainty, as they depend on

"the individual action of proprietors of houses."



Vote 18. THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Service of the MINT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

	_			nditure, with Grant.
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Allowances, and Wages	16,365	16,461 5 11	-	96 5 11
B.—Police	700	690 16 10	9 3 2	_
CIncidental Office Expenses	185	196 18 10		61 18 10
DMachinery and Repairs	2,500	1,535 1 6	964 18 6	_
E.—Incidental Coinage Expenses	8,000	3,8 08 6 8		308 6 8
FAlloy Metal	500 - -	72	428	_
C.—Brokerage	500	125 2 1	374 17 11	_
H.—Loss on Coinage: Gold (a)	4,000	5,236 8 -		1,236 8 -
I. — Ditto Silver	500	81 6 5	418 18 7	_
KLoss on Wern Silver Coin withdrawn from Circulation (b).	26,000	26,846 19 -		346 19 -
£.	54,200	54,054 5 8	2,195 13 2	2,049 18 5
Deduct De	eficit		2,049 18 5	
Net Surpiv	is to be surrender	ed £.	145 14 9	

(a) Including Supplementary Vote of 3,000 l.

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Estimated Amount of Extra Receipts payable to Exchequer - - - - - 100,000 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 62,609 13 8

Nores.

- 1. Extra Remuneration received by persons employed in the Mint:
 - 1. Mr. Edward Rigg. one of the Assistant Assayers, received the sum of 461. 16s. during the year from the Science and Art Department, South Kensington, as Assistant Examiner in Science.
 - 2. Joseph Groves, Fireman in the Assay Department, was engaged, from the 21st of March 1878, as an Assistant, in the morning and evening, at the Peckham District Post Office, at wages of 10s. a week.
- 2. Explanation of the difference, 37,390 l. 6s. 4d., between the Amount of Exchequer Extra Receipts Estimated, and the Amount Realised, during the year:

The Extra Receipts of the Mint depend almost entirely on the amount of Silver Bullion purchased for Coinage, and the amount of Bronze Money Coined, during the year, both operations being wholly governed by the demand for Coin, which, owing to the contraction of trade, was less than had been anticipated.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The amount paid to Artificers for over-time was more than usual.
- C.—This Excess is chiefly caused by the expenses, 531. 17s. 8d., of an official visit paid by the Deputy Master and the Chemist of the Mint to the Dutch, Belgian, and Erench Mints.
- D.—Owing to important repairs effected in the previous year, it was not found necessary to renew, or extensively to repair, any important part of the machinery during the year.
 - E.—The Expenses of the Water Supply, and for certain appliances of the Coinage, were more than had been anticipated.

⁽b) Including Supplementary Vote of 1,000 l.

VOTE 18.—THE MINT, INCLUDING COINAGE—continued.

Explanation of the Causes of Variation between Expenditure and Grant-continued.

F.—In consequence of the smallness of the Gold Coinage, the quantity of alloy metal which it was found necessary to purchase during the year was less than was expected.

- -The purchases of Silver Bullion for Coinage during the year fell greatly short of the average.
- H.—The Balance due to the Bank of England for Waste on a Gold Coinage of 7,190,867 L. extending from October 1875 to 31st March 1878, was paid during the year. The amount due for waste cannot be accurately ascertained while a coinage is in progress.
 - I.—The amount of Silver Coined during the year was again much below the average.
- K .- The amount of Worn Silver Coin withdrawn from circulation, and sent in for re-coinage, during the year, considerably exceeded the amount anticipated.

The Surplus of 1181. 5s. 6d., shown on the Account of the Vote "Mint, including Coinage," for the year ended 31st March 1877, has been surrendered. C. W. Fremantle, Deputy Master and Comptroller,

Royal Mint, li November 1978. Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined. Huy Cooper. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess

- THERE has been an Excess of Expenditure over the Estimate under the following Sub-Heads, viz.:-
 - A .- Salaries, Allowances, and Wages.
 - C .- Incidental Office Expenses.
 - E.—Incidental Coinage Expenses.
 - H.—Loss on Coinage (Gold).
 - K.-Loss on Worn Silver Coin withdrawn from Circulation.

Sub-Head C.

2. The explanation given upon the Account respecting the cause of Excess under Sub-Head C., is that the Excess is chiefly caused by the expenses (531. 17s. 8d.) of an official visit paid by the Deputy Master and Chemist of the Mint to the Dutch, Belgian,

This expenditure, which should, it would seem, more properly have been shown separately on the Account, was authorised by the Lords of the Treasury to be charged against

the Sub-Head C., with an explanation upon the Account.

A payment of 13 l., for Coins and Medals presented to the Melbourne Library, is included under this Sub-Head by direction of the Treasury.

There is also a payment of 11 l. 10 s. 6 d. for Old English Coins purchased for the Mint Museum, and a payment of 1 l. 11 s. 4 d. for Coins presented to the Paris Mint, which were sanctioned by the Treasury, and are included under this Sub-Head.

The Sub-Head "Incidental Office Expenses," would not seem to have been intended

to provide for charges of this description.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 1451. 14s. 9d.

							.	8.	а.
Grant -	-	-	-	-	-	-	54,200	-	-
Expenditure	-	-	-	-	-	-	54,054	.5	3
		N	et Surp	lus		· -	£. 145	14	9

VOTE 19.

NATIONAL DEBT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL DEBT OFFICE, in

Service.			•			_			co			diture, with Grant.
Service.			GRA	NT.		Expend	IT U	R.E.	L than C	eas Frai	nted.	More than Grante
NATIONAL DEBT OFFICE:			£.	s.	d.	£.	s.	d.	£.	s.	d.	£. s.
A.—Salaries	-	-	15,442	-	_	15,352	15	7	89	4	5	
B.—Incidental Expenses	-	-	150	_	-	103	19	11	46	_	1	_
PENSIONS COMMUTATION BOARD:												
C.—Salaries	•	-	1,050	_	_	658	3	1	396	16	11	
D.—Incidental Expenses	•	•	15	-	-	2	1	2	12	18	10	· _
		£.	16,657	_	_	16,111	19	9				_
	Su	rplu	s to be su	rrei	der	ed	•	£.	545		8	
	. 1	le to	Exchequ		•	-	•	•	-		£ 20 -	s. d. - –
Estimated Amount of Extra Receipts parameter Amount of Extra Receipts realised in the				nd I	aid	over to I	Exc	hequ	Br	-	28 2	2 -
	he Ye - Cause n the estima	es of classicated.	Variations of junio	on l	erks	veen Ex	pen	ditu	re and			
Amount of Extra Receipts realised in the EXPLANATION of the CA.—This Saving arises from a vacancy in B. and D.—Expenses less than amount e	Lause n the estima	es of classiced.	Variations of junionical Office	on l r cl	erks erks	veen Ex	pen n e	ditu	re and	Gr	ant.	
EXPLANATION of the C A.—This Saving arises from a vacancy in B. and D.—Expenses less than amount e C.—The Fees paid to Medical Referees Extra Receipts.—The number of applications	Cause n the estima and	es of classated. Med	Variations of junionical Office	on l r cl ers l	erks eing	yeen Ex	ew pen	ditustima	re and	G ra	ant.	payment of a

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 19.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 545/. 0s. 3d.

Grant - Expenditure							_	_
			Surplu	s	-	£. 545	_	3

VOTE 20. PATENT OFFICE AND MUSEUM OF PATENTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PATENT OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.						GRANT. EXPEND				מדנו	IRE.	Expenditure, compared with Grant.					
												Less than Granted.			More than Granted.		
						£.	s.	d.	£.	s .	d.	£.	s .	d.	£. s	. e	d.
A.—Salaries, Wages, and Al	lowa	nces	-	-	-	\$ 20,535	-	_	20,423		6	111		6	_		
B.—Police	-	-	-	-	-	500	-	_	487	-	-	12	15	-			
C—Fire Insurances -	-	-	-	•	•	70	-	_		17	5	-	2	7	-		
D.—Incidental Expenses E.—Trude Marks Registry	-	•	-	-	•	460	_	_	259		8	200	17	4	42.3	_	
F.—Purchase of Models	-	•	-	-	•	*4,204 *29	_	-	4,249 28	15	1	-	5	-	45 1	2	1
					£.	25,798	_	-	25,518	2	8	325	9	ð	45 1	2	1
				-	Ded	uct Defici	it				•	45	12	1			
					Net	Surplus to	be	suri	endered -		£.	279	17	4			

Includes Supplementary Grant.

†Estimated Amount of Extra Receipts payable to Exchequer,-£. (Designs, 4,000 l., Trade Marks, 5,000 l.)

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer, (Designs, 4,230 l. 3 s.; Trade Marks, 7,633 l. 14 s. 5 d.) 9,000

† These Receipts do not appear in the Cash Account.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus, 111 l. 9 s. 6 d.—A Supplementary Estimate of 650 l. was obtained to meet unexpected expenditure under this Sub-Head, and this amount was not expended by the sum shown above.

B.—Surplus, 12 l. 15 s.—The amount paid for extra duty at the Museum did not quite reach the estimated sum. C.—Surplus, 2 s. 7 d.

D.—Surplus, 200 l. 17 s. 4 d.—The amount of 100 l. for Contingencies was not needed, and there were small Savings on the various other items of this Sub-Head. Allowance was, however, made for a Surplus of 200 l. on this Sub-Head in framing the Supplementary Estimate for Sub-Head E.; and a sum of 550 L only was asked for, instead of 750 L, to meet the expected deficiency on that Sub-Head.

E.—Deficiency, 45 l. 12 s. 1 d.—This deficiency is an apparent one only, as it was more than covered by the Saving under Sub-Head D., as explained above (Sub-Head D.).

F.—Surplus, 5 s.—This expenditure was sanctioned subsequent to the passing of the Estimates, and included in the

Supplementary Estimate,



VOTE 20 .- PATENT OFFICE AND MUSEUM OF PATENTS-continued.

EXPLANATION of Difference between Estimated and Actual Extra Receipts.

TRADE MARKS;								1	£,	s.	d.
Actual Receipts Estimated Receipts	-	-	-	•	-	-	-	-	7,633	14	5
Estimated Receipts	•	-	-								
				8	urplu	18 -	- •	£.	2,683	14	5

Explanation .-

The Trade Marks Registry being a new department, it was very difficult to estimate with any accuracy the amount likely to be received.

Designs:								1	£.	s.	d.
Actual Receipts Estimated Receipts	-	-	•	-	-	-	-	-	4,230	3	_
Estimated Receipts	-	•	-	-	•	-	•	-	4,000	-	-
					Surplu	18 -		£.	280	3	-
								- 1			

Explanation .-

The average of Fees received for two preceding years was 4,040 !., and the Estimate was based on this amount. The business of the Office, however, increased in the year ending 31st March 1878.

The Surplus of 308 l. 11 s. 11 d., shown on the Account of the Vote "Patent Office, &c.," for the year ended 31st March 1877, has been surrendered.

21 October 1878.

H. Reader Lack, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined. H. B. Arber. Wm Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimates has taken place under the following Excess. Sub-Head:

E.—Trade Marks Registry.

2. The Net Surplus to be surrendered is, as shown by the Account, 279 l. 17 s. 4 d. Net Surplus,

								£.	s.	d.
Grant -	-	-	-	•	-	•	2	5,798		-
Expenditure	-	-	•	-	-	-	28	5,518	2	8
		N	let Sur	plus	-		£.	279	17	4

Vote 21. PAYMASTER GENERAL'S DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PAYMASTER GENERAL'S DEPARTMENT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.			C					Expenditure, compared with Grant.						
Service.	SERVICE.			GRANT.				Expenditure.			Less than Granted.			ted
	-		£.	s.	d.	£.	s .	ď.	£.	s .	d.	£.	s.	d,
A.—Salaries, Wages, and Allowances		-	22,828		-	22,881	7	4	-	-	-	58	7	4
B,-Incidental Expenses		-	430	- .	_	309	2	11	120	17	1	· .	_	
		£	23,258	-	-	28,190	10	8	120	17	1	58	7	4
	Dedu	ot De	ficit -		-			-	58	7	4			
	Net S	Barple	is to be su	rrend	er	od		£.	67	9	9			
·												£. s.	d.	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - 2 - 2 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - 15 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A Clerk who had been redundant on the Second Class was, after the Estimate had been printed, advanced to be a redundant Clerk on the First Class, with the sanction of the Treasury.

B .- The Saving arose principally under the heads of Travelling Expenses and Stamps for Cheques and Bills.

The Surplus of 591. 8 s. 11 d., shown on the Account of the	Vote " Paymaster	General's Department,"	for the	vear	ended
31st March 1877, has been surrendered.	•	. ,		J	

Paymaster General's Office, 20 November 1878.

J. P. Collier,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, Comptroll

Hay Cooper. and A

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 21.

PAYMASTER GENERAL'S DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an excess of Expenditure over the Estimate under Sub-Head A Excess. Salaries.

2. The Net Surplus to be surrendered is, as shown by the Account, 67 l. 9 s. 9 d.	Net Surplus.
---	--------------

£. s. d.

Grant - - - - - 23,258 -
Expenditure - - - - - 23,190 10 3

Net Surplus - - £. 67 9 9

VOTR 22.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.		GRANT.	Expenditure.	Expenditure, compared with Grant.			
SERVICE.		GRANT.	EXPENDITURE.	Less than Granted.	More than Granted.		
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		
A.—Salaries		16,729	15,614 8 5	1,114 11 7	_		
B.—Incidental Expenses		80	86 - 10		6 - 10		
C.—Calendars and Historical Documents -		5,710	4,494 18 9	1,215 1 3	_		
·	£.	22,519	20,195 8 -	2,829 12 10	6 - 10		
	Deduct	Deficit	• • •	6 - 10			
	Net Sur	plus to be surrend	ered £.	2,328 12 -			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The savings in Salaries (982 l. 2 s. 5 d.) were principally caused by the death of an Assistant Keeper and the superannuation of another, and by promotions at lower salaries, as stated in the "Explanation" for the year ending 31st March 1877, the greater part of the saving occurring in 1878, after the Estimates had been transmitted to the Treasury. A portion of the savings was, however, caused by the death of a Senior Clerk, and a consequent promotion at lower rate, and by occasional vacancies in two Union Clerkships during the work.

by occasional vacancies in two Junior Clerkships during the year.

The savings in Wages (132 l. 9 s. 2 d.) were caused by the superannuation of two workmen, the death of one workman,

and the resignation of two workmen, and the promotions at lower salaries, and temporary vacancies.

B.—The Extra Expenditure is caused by the removal of Records presented by the Queen, belonging to the Duchy of Lancaster, and brought from Warrington to the Public Record Office, London.

C.—The saving is caused by smaller Payments to Editors of Calendars of State Papers.

The Surplus of 1,836 l. 12 s. 4 d., shown o	n the	Account	of th	e Vote	" Public	Record Office,	' for	the	year ended	31st
March 1877, has been surrendered.										

Public Record Office, 16 May 1878.

T. Duffus Hardy,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 22.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in excess of the Estimate has taken place under the following Excess. Sub-Head:—
 - B.—Incidental Expenses.
 - 2. The Net Surplus to be surrendered is, as shown by the Account, 2,323 l. 12 s. Net Surplus.

£. s. d.

Grant - - - 22,519 -
Expenditure - - - 20,195 8
Net Surplus - - £. 2,323 12 -

VOTE 23.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Establishment under the Public Works Loan Commissioners and Commissioners for Relief of the West India Islands, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

											Expenditure, compared with Grant.				
Service.					GRANT.			Expenditure.			Less than Granted.			More than Granted.	
					£.	s .	d.	£.	s .	d.	£.	s.	d.	£. s. d.	
A.—Salaries	-	•	•	• ;	5,221	-		5,256	7	4	-		·-	35 . 7 4	
B.—Incidental Expenses -	•	-	•	-	295	-	_	288	17	3	6	2	9	_	
C.—Engineering Expenses -	-	•	-	-	300	-	-	64	15	-	285	5	-	_	
Solicitor's Branch:															
DLegal Salaries	-	-	•	-	2,770	_	_	2,543	8	6	226	11	6		
E.—Other Legal Charges (a)	-	-	-	-	2,600	-	-	2,488	11	2	111	8	10	_	
				£.	11,186	-	-	10,641	19	8	579	8	1	35 7 4	
]	Dedu	et Deficit	_	-			•	85	7	4		
			ì	Net S	urplus to	be a	urr	endered -	-	£.	544	_	9		

(a) Including Supplementary Vote of 1,350 l.

		£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	-	- 11,500	_	-
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer	-	- 11,342	9	9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Excess has arisen from the appointment of an additional Lower Division Clerk, and from a larger sum than was estimated having been required for temporary salaries.
- B.—The Saving is due to trifling variations between Estimate and Expenditure in cab-hire, washing, minor charges, and expenses by Commissioners in aid in the West India Islands.
 - C.-No larger amount than 64 l. 15 s. was required for Engineering Expenses.
 - D.—The business in the Solicitor's branch was conducted with a smaller number of clerks than had been expected.
- E.—The Supplementary Vote of 1,350 l., having been obtained from Parliament towards defraying law expenses incurred in the case of the Wigan Church Loan, the difference between that sum and the sum of 2,488 l. 11 s. 2 d. proved sufficient to discharge the cost of the other proceedings at Law, Counsels' Fees, &c.



23.—Public Works Loan Commission and West India Islands Relieb Commission—continued.

The Surplus of 1,031 l. 7 s. 9 d., shown on the Account of the Vote "Public Works Loan Commissioners and West India Islands Relief Commission," for the year ended 31st March 1877, has been surrendered.

26 October 1878.

W. W. Willink, Secretary, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 23.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THERE is an Excess of Expenditure over the Estimate under the Sub-Head A., Excess. "Salaries."
 - 2. The Net Surplus is, as shown on the Account, 5441.0s. 9d.

Net Surplus.

									£.	s.	d.
Grant -	-	-	-	-	-	-	-	-	11,186	-	-
Expenditur	e -	•	-	-	-	-	-	-	10,641	19	3
				Net	Sur	plus		•	£. 544	_	9

VOTE 24.

REGISTER OFFICE, GENERAL, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, ENGLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

		GRANT. EXPENDITU				Expenditure, compared with Grant.							
Service.					EZPERDITUES.			Less than Granted.			More than Granted.		
		£.	s.	d.	£.	s.	d.	£.	8	. d.	£.	s.	d.
A.—Salaries and Wages*		28,788	_	-	24,094	11	11	-		• .	306	3 11	11
B.—Travelling, &c		983	-	-	957	8	-	25	17	-		_	
C.—Fees and Expenses of Superintendent trars, &c.	Regis-	20,855	-	-	19,954	11	10	900	8	2		-	
D.—Incidental Expenses		985	-	-	649	2	2	885	17	10		_	
	£.	46,611	-	-	45,655	8	11	1,262	8	-	806	3 11	11
De	educt D	eficit -	-			_		806	11	11			
Ne	et Surpl	us to be s	urre	ende	red	•	£.	955	11	1			

* The Superintendent of the Statistical Department receives an allowance of 80 L per annum out of the Vote for the University of London, in addition to his salary.

Estimated Amount of Extra Receipts payable to Exchequer -4,025 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 4,190

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess has arisen in consequence of payments having been made for the preparation of Parliamentary Returns, and for Returns relating to Police Superannuation, not provided for in the Estimate; and also from more taskwork having been performed than was anticipated in preparing for the use of the public the General Index of Births, Deaths, and Marriages, in England and Wales.

B.—Casual difference between Estimate and Expenditure.

C.—The expenditure under this head fell short of the average yearly amount upon which the Estimate was framed. D.-This Saving has been effected by adopting a better system to lessen the numerous applications from Registration Officers, throughout England and Wales, for hooks and forms, whereby the expense for carriage of parcels has been considerably reduced.

EXTRA RECEIPTS .- As these Receipts depend upon the number of applications made by the public for Searches and Certified Copies of the Registers of Births, Deaths, and Marriages, the exact amount to be realised cannot be foreseen.

The Surplus of 800!. 19s. 4d., shown on the Account of the Vote "General Register Office, England," for the year ended 31st March 1877, has been surrendered.

General Register Office, 2 August 1878.

George Graham, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, R. J. Williams.



VOTE 24.

REGISTER OFFICE, GENERAL, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under the following Sub-Excess. Head:

A.—Salaries and Wages.

2. The Net Surplus to be surrendered is, as shown by the Account, 955 l. 11 s. 1 d. Net Surplus.]

£. s. d.

Grant - - - 46,611 -
Expenditure - - - - 45,655 8 11

Net Surplus - - - £. 955 11 1

VOTE 25.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for STATIONERY and PRINTING, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	GRANT.	Expenditure.	Expenditure, compared with Grant.				
SERVICE.	GRANT.	EXPENDITORS.	Less than Granted.	More than Granted.			
A—Salaries, Wages, and Allowances B.—Horses and Carts	£. s. d. 18,728 1,230	£. s. d. 18,869 10 11 1,230	£. s. d.	£. s. d. 141 10 11			
C.—Police	400 2,500	396 11 - 2,033 8 5	3 9 - 466 11 7				
E.—Printing for Public Departments F.—Paper for - ditto G.—Parchments and Vellum for ditto	118,000 108,000 19,500	123,793 12 - 96,544 - 5 17,878 11 6	11,455 19 7 1,626 8 6	5,798 12 -			
H.—Binding, &c., for - ditto I.—Small Stores for - ditto J.—Printing, Paper, Binding, &c., for Two Houses of	37,500 44,000	40,059 7 - 47,512 5 2		2,559 7 - 3,512 5 2			
Parliament	90,000	77,417 10 6 17,858 9 -	12,582 9 6	3,853 9 -			
L.—Salaries, Gazette Offices, London, Edinburgh, and Dublin M.—Printing, Paper, Binding, &c., for Gazette Offices	2,116 560	2,110 18 9 702 18 4	5 1 3				
N.—Incidental Expenses for ditto - O.—Parliamentary Records	20 1,175	13 17 10 1,2 93 17 6	6 2 2	118 17 6			
£.	457,729	447,704 18 4	26,146 1 7	16,121 19 11			
Deduct I Net Surp	Deficit lus to be surrender	red £.	16,121 19 11	•			

Estimated Amount of Extra Receipts payable to Exchequer - - - - 38,000 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 37,996 18 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—A gratuity of 300 l. was granted during the year to the Assistant Controller, whose salary was raised at the same time by 100 l. a year. On the other hand, a decreased expenditure followed upon the appointment of the present Controller, and upon a vacancy in the Junior Establishment, which was not filled.
- D.—The decrease on this item is mainly owing to a new arrangement made with regard to the packing of paper for India under which the cost of carriage to the packers is removed from the Votes of the Stationery Office.
- E—When the Estimates for the year were prepared, a saving of 9,500 L, as stated in the explanatory letter attached to the Estimates, was anticipated in consequence of new arrangements which had recently been made in regard to the printing of Specifications of Patents. The actual saving effected proved to be much less than the Estimate.
- F.—Some slight economy on this Sub-Head has resulted from the continued fall in the price of many papers in common use, but the large saving shown is to a great extent apparent only. It resulted chiefly from the operation of new contracts for printing and binding, which came into effect during the year 1877-8, under which contractors provide the paper required in the execution of their contracts, and charge for it in quarterly bills. Under the old system, the paper was issued, as required, from the Stationery Office Stores, and the supplies necessary for keeping up the stock were paid for from time to time as they were obtained. One effect of the new contracts has, therefore, been to substitute, to a considerable extent, a system of credit for paper accounts for cash payments, and to lighten proportionately the charges falling on the Stationery Office Vote in the year in which the new system came into operation.
- G.—This decrease is owing to the abolition of the stamps formerly necessary on second skins or "followers," and to the reduction in size of other skins used by the Inland Revenue.
 - H.—This increase is owing to the receipt of larger demands from the Education Department than had been anticipated.
- I.—This increase is due to exceptional demands for Small Stores for use of Prisons, for Law Books for Courts of Law, and for a large number of "Hertslet's Treaties."
- J.—The expenditure under this Sub-Head is quite conjectural, and depends upon the requirements of the two Houses of Parliament, which are beyond control.



VOTE 25 .- STATIONERY AND PRINTING-continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

K .- In this case, also, it is impossible to form an exact estimate. The expenditure depends upon the number and size of the books issued, and on the demand for them.

M.—This expenditure depends upon the size of the Gazettes, which vary according to the quantity of advertisements, notices, &c., received from the public for insertion, and paid for by them.

0.—This increase was chiefly caused by a special demand for a complete set of Hansard's Debates,

The Surplus of 1,244 l. 2 s. 8 d., shown on the Account of the Vote "Stationery and Printing," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Stationery Office, 30 November 1878.

T. D. Pigott, Controller, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined.

H. B. Arber.

Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in excess of the Estimate has taken place under the following Sub- Excess. Heads :-
 - ${f A.--Salaries}.$
 - E.—Printing for Public Departments.
 - H.—Parchments and Vellum for ditto.
 - I.—Small Stores - for ditto.
 - K.—Printing, Paper, Binding, &c., for Stationery Office Publications.
 M.—Printing, Paper, Binding, &c., for Gazette Offices.

 - O.—Parliamentary Records.
- 2. It has been ascertained by this Department that the articles charged for in the Cash Store Accounts. Account have been duly accounted for in the Store Accounts.

A Statement of the Stock in Store on the 31st March 1878 is appended hereto, together with the estimated value thereof, as compiled from information furnished to this Department by the Stationery Office. The Stock will be seen to stand as follows, viz.:—

,					£.	8.	d.	
Paper and Parchments -	•	-	-	-	45,784	5	_	
Stationery Office Publications	-	-	-	-	69,576	3	7	
Small Stores	-	-	-	-	12,945	4	5	
				£.	128,305	13	-	•

3. The Net Surplus to be surrendered is, as shown by the Account, 10,024 l. 1 s. 8 d. Net surplus,

									£.	8.	d.
Grant -	-	-	-	-	-	•	-	•	457,729	-	-
Expenditure	-	-	-	-	-	•	-	•	447,704	18	4
				Net	Surp	lus -		- 3	E. 10,024	1	8

VOTE 25 .- STATIONERY AND PRINTING-continued.

PAPER AND PARCHMENTS, AND STATIONERY OFFICE PUBLICATIONS.

STATEMENT of the Stock in Store at Her Majesty's Stationery Office, on 31st March 1878.

DESCRIPTION				t Gross Quantity. Value		DESCRIPTION.	Number of different Sorts.	Gross Quantity.	. Value.		
Paper Signet papers - Telegraph paper - ,, cloth - Cloth papers - Glazed calico - Indestructible cloth Blotting pads -			255 1 2 9 4 3 1	69,716% reams 10,900 No. 4,102 coils 11% reams and 138 rolls. 282 pieces 4,388 No. 1,053 yards 73 ,, 473 No.	£. s. d. 39,059 6 4 10 4 4 121 15 2 131 14 5 181 8 4 16 8 3 25 4 10 2 2 7 14 7 -	Millboards	1 1 7 6 48 various	2,784 No- 1,064 ,, 13,144 ,, 1,172 packs 123,095 No. 3,172,160 ,, 51 ,, 2 ,, Total - £.	£. s. d. 11 14 4 21 19 8 51 1 3 36 19 7 4,827 16 2 913 3 6 341 12 - 16 4 - 45,784 5 -		
Portfolios	•	-	1	31 "	1 3 3	Stationery Office Publications	various		69,576 3 7		

SMALL STORES.

STATEMENT of the STOCK in STORE at HER MAJESTY'S STATIONERY OFFICE, on 31st March 1878.

DESCRIPTION.	Number of different Sorts.	rent Gross Quantity. Value.		DESCRIPTION.	Number of different Sorts.	t Gross Quantity.	Value.	
			£. s. d.				£. s. d	
uills	- 2	2,600 No.	3 13 5	Sandbags	1	30 No.	1 5 -	
uill pens	- 9	163,582 ,,	235 3 9	Memorandum books	4	12,043 ,,	127 18 9	
teel "	- various	22,792 gross	3,014 18 1	India-rubber - • -	2	4,764 pieces	32 7 10	
enholders	- "	104,015 No.	64 8 4	Hansard's Debates	1	265 sets and	1,532 15 -	
encils	- 2	50 853 doz.	2,080 18 2			521 vols.		
eads for screw pencils	- 2	893 boxes	37 12 9	Books, &c	various	68,891 No.	1,890 18	
late pencils	- 1	81,216 No.	17 17 8	Almanac boards and frames -	2	1,445 "	36 2 6	
late pencil-holders •	- 1	5,904 ,,	3 8 4	Portfolios	4	229 ,,	35 2 3	
lates	- 4	3,364 ,,	50 7 1	Leafholders, &c	4	628 "	46 17 10	
ealing-wax	- 4	1,743 lhs.	129 10 8	Letter balances	1	26 "	11 12 4	
Vafors	- 2	37 lbs. and }	22 13 7	" boxes	1	27 ,,	4 10 -	
• • • • • •	- 2	36,450 No.		Gum	1	1,000 lbs.	50	
Vafer boxes	- 3	524 No.	3	" liquid	5	565 bottles	11 13 8	
loxes	- 4	2,040 ,,	40 2 2	" bottles and brushes -	1	136 No.	6 16 -	
nives and erasers -		5,430 ,,	167 19 11	Brushes	various	1,638 ,,	9 14 6	
ciesors	- 3	960 pairs 94 No.	46 9 4	Sponge	3	691 ,,	18 6 8	
lones	i		7 1 -	Colours	various	7,504 ,,	279 12 4	
trops	'- i	1,081 ,,	3 19 10	Frames for prints	1	36 ,,	4 13 -	
Bodkins	- 2	1,001 "	26 18 5 92 11 2	Prints	various	1,417	39 9 2	
olders Counce	i	2,013 ,,	1 8 10	Ball frames	1	21 ,,	6 13 -	
	1 7	36 No.	3 18 7	Clock faces	1	31 ,,	2 11 8	
"boxes 'ape, ribbon, &c	- 1 - 22	6,184 doz.	849 9 7	Alphabet boxes	5	70	16 9 6	
aces and tags	3	45.685 No.	30 19 1	Elastic bands	6	107 boxes	6 17 8	
ins	i	1,035 lbs. and	74 9 -	Colour saucers	various	451 No.	182	
1113	•	294 papers.	12 3 -	Drawing pins	1	1.771	3 13 10	
Paper fasteners	- 2	1.932 boxes	53 1 6	Mouth give	i	1,771 ,, 112 pieces	- 4	
Piercers for fasteners -	- î	63 No.	1 4 11	Ox gall	i	19 pots	- 9	
Seedles	. 2	3,612	- 19 1	Boxes of colours	î	26 No.	- 17	
fessengers' bags •	. 2	84 "	15 5 7	,, chalk	i	000	9 14	
laskets for ink	- s	213 "	6 10 4	Copying presses	2	107 "	437 2	
ocks	- 4	1 00 "	17 19 -	Stands for ditto	2	300 "	195 -	
nkpowders	- 2	0 1 1 0 "	6 16 7	Damping boxes	l ī	1 710 " 1	64 2	
urbowaers	17	2,110 ,, 2,268 bottles	58 8 4	Water pans	l i	16 ,,	1 -	
nkstands	- 15	4.047 No.	214 16 2	Baize pads	l i	81 ,,	2 15	
ord	-l ii	2,615 lbs.	86 17 5	Pincushions	l i	44 "	- 13	
lulers	- 6	988 No.	45 14 8	Date tins	l ī	38	1 16	
ead pressers	- 3	319 "	28 19 11	Ink erasers	l i	1 0,00 " 1	8 18	
eals • • • •	- 1 i	345 ",	11 10 -	Punches	l î	00 7	4 1	
iles	- 2	352 "	5 19 5	Date stamps	l i	1 ~ " 1	2 -	
traps	- 7	2,461 ,,	28 - 2	Cases	various	358 "	66 14	
wine boxes	- i	282 ,	21 11 5	- 	1	, ,	00 11	
Copy books	- various		360 17 10			}		
overs for copy books -	- 1	32,840 "	8 15 2		_	OTAL £.	12,945 4	

Vоте 26. OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Office of Her Majesty's Woods, Forests, and Land Revenues, &c., in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

£. s. d 16,852 115	£. s. d. 16,158 18 3 121 18 7	Less than Granted. £. s. d. 693 1 9	More than Granted. £. s. d. 6 18 7
16,852	16,158 18 8	t ·	
115		698 1 9	6 18 7
115			6 18 7
- 3,030	2,536 5 7	493 14 5	– ′
- 1,500	1,062 8 -	437 12 -	
- 200		200	-
- 500	532 17 11		32 17 11
- 1,400	1,316 9 2	83 10 10	_
- 1.476	1 408 15 -	67 5 -	l _
- 20	11 4 1	8 15 11	_
25,098	23,148 16 7	1,983 19 11	39 16 6
educt Deficit -		89 16 6	
	randored 4	1044 9 5	
	25,098	20 11 4 1 2. 25,098 23,148 16 7	20 11 4 1 8 15 11 2. 25,098 23,148 16 7 1,988 19 11 educt Deficit 39 16 6

Estimated Amount of Extra Receipts payable to Exchequer Nil. Amount of Extra Receipts realised in 1877-78, and paid over to Exchequer

EXPLANATION of the Causes of Variation between Expenditure and Grant.

-Caused by the death of one, and the retirement of another, member of the Establishment.

B.—A larger Expenditure than was anticipated.
C.—The retirement of the late Solicitor. The pre-

The retirement of the late Solicitor. The present Solicitor receiving the minimum salary attached to the appointment. D. to G.—The impossibility of forming any sound estimate as to the amount of litigation and legal investigations which may necessarily arise, and have to be made in any particular year.

H.—The death of the late Office-keeper, and the appointment of his successor at the minimum salary, and a less Expen-

diture than was anticipated for the pay of persons temporarily employed.

I.—A less Expenditure than was anticipated.

The Surplus of 2,063 L 9 s. 9 d., shown on the Account of the Vote "Office of Woods, Forests, and Land Revenues, &c.," for the year ended 31st March 1877, has been surrendered.

Office of Woods, &c.,] 30 July 1878.

Charles Gore, James K. Howard, Commissioners of Her Majesty's Woods, Forests, and Land Revenues, and Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GEENRAL.

Sub-Head A.	1. Sub-Head A.—Salaries. It has been omitted to be noticed on the Account that the remuneration received by the Chief Mineral Inspector from the Department of Science and Art for services in connection with the examinations of that department, amounted in the year to the sum of 84 l.
Excess.	2. There has been an excess of Expenditure over the Estimate under Sub-Heads B. and F.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 1,944 L 3 s. 5 d.

										£.	s.	d.
Grant -	-	-	-	-	-	-	-	-	-	25,093	-	-
Expenditure	-	-	-	-	-	-	-	-	-	23,148	16	7
					Net	Surp	lus		- £	. 1,944	3	5

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "Office of Works and Public Buildings," in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

Service.						GRANT. EXPENDITURE					7 15 W	Expenditure, compared with Grant.				
SER	VICE.						.NI.		LAFERI	,,,,,	RE.	Le than G		ed.	More than Gran	ted
						£.	s.	d,	£.	· s.	d.	£.	s.	d.	£. s.	d.
A.—Salaries and Wages	•	•	-	•	-	85,145	-	-	34,136	1	3	1,008	18	9		
B.—Travelling Expenses	•	-	-	•		2,200	_	_	1,955	16	11	244	8	1		
C.—Incidental Expenses	-	-	•	•	-	550	-	-	453	18	7	96	6	5		
					£.	37,895	-	-	36,545	11	9					
					Surp	olus to be	suri	end	ered	•	£.	1,349	8	3		

In addition to the sum of 426 l. 18 s. 7 d. paid to the Receiver from this Vote for Commission, he received payments of Commission and Surveyor's Fees from certain Special Accounts as follows:—

									1	£.	s.	d.	
Battersea Park	-	-	•	-	-		-	-	-	353	14	8	
Westminster Bridge Estate -	-	-	-	-	•	-	-	•	-	277	11	7	
Shrewsbury and Holyhead Road	-	-	-	-	-	-	-	-	- 1	3	14	2	
Menai and Conway Bridges, Tolls	-	-	-	-	-	-	-	-	-	9	2	_	
Metropolis Improvements -	-	-	-	-	•	-	-	-	-	-	-	8	
									£.	644	3	1	•

The First Class Surveyor in London received, in addition to his salary, 200 l., for designing and superintending Embankment of Land adjoining the Houses of Parliament, and also 7 l. 18 s. 9 d. from the Department of the Royal Mint.

Mr. C. Pulman, Clerk of the Works at the British Museum, received in addition to his salary, 6 l. 12 s. for superintending removal of scaffolding during extra hours, and also 13 l. 12 s. from the Trustees of the British Museum.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- Casual difference between Estimate and Expenditure.

B.- Ditto - - ditto - - ditto - - ditto.

C.- Ditto - - ditto - - ditto - - ditto.

EXTRA RECEIPTS.—These Receipts arise from Fees for Registration of Deeds and other uncertain sources, and vary greatly in amount.

The Surplus of 2,153 l. 6 s. 11 d., shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., 29 November 1878.

H. B. Arber.

Examined.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Comptroller Concerd

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is	, as sh	nown i	by the	e Acc	ount,	1,349	l. 8 s	. 3 d.		£.	e	đ
Grant -	-	•	-	-	-	•	-	-	-			
Expenditu	re -	-	-	•	-	-	-	-	-	36,545	11	9
						Su	rplus		-	£. 1,349	8	3

VOTE 28.

SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SECRET SERVICE, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

	Service.						G			T7	Expenditure, compared with Grant.									
		SERV	ics.	··				Gra	NT.		Expeni	OITU	RE.	Less than Granted.				More than Granted.		
Secret Service	-	•	•	•	•	•	-	£. 24,000		d. -	£. 13,679		d. .	£.		<i>d</i> .	£.	s. 	d.	
				Ad	- i, to :	adjust	ove	ndered charge of surrende			nt for pri	·	ear £.	10,820	- 1	_				

EXPLANATION of the Cause of Variation between Expenditure and Grant. The Expenditure on this Grant is necessarily of an uncertain character.

The Surplus of 9,061 L	9 s. 9 d., shown	on the	Account of the	Vote "S	Secret	Service,"	for	the year	ended 31st	March
1877, has been surrendered	u.									

Treasury, 29 November 1878.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined as far as the nature of the service will admit, and is, to that extent, correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.

VOTE 28.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus, as shown by the Account, is 10,320 l. 17 s. 8 d., but the sum to be sur-Surplus to be rendered will be 10,320 l. 18 s. 8 d.; 1 s. overcharged on the Account of the year 1875-76 surrendered. having been adjusted in this Account.

								£.	s.	d.
Grant	-	-	-	•	-	-	-	24,000	-	-
Expenditure	-	-	-	-	-	-	-	13,679	2	4
				Sur	plus		- £	. 10,320	17	8

VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EXCHEQUER and other OFFICES in SCOTLAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

G. T. T.									_			Expenditure, compared with Grant.					
Ser	RVICE.					Gr.	NT.		Expeni	OITU	RE.	Less			More than Granted		
Exchequer, Scot	LAND:	1				£.	s.	d.	£.	s.	d.	£.	8.	ď.	£. s. d		
A.—Salaries	-	•	-	•	-	4,151	-	-	3,867	5	-	283	15	-	. –		
Office of the Lor	d Lyo	n:															
B.—Salaries C.—Incidental Expenses	•	•	-	•	-	667 10		-	648 4	9 11	- 8	28 5	11 8	9	=		
Charges formerly Ri	r on '		Herei	DITAR	Y												
D.—Salaries and Wages	-	-	-	-	-	1,211	_	_	1,210	18	4	-	6	8	-		
E.—Queen's Plates -	-	-	-	-	•	218		_	217				7		_		
F.—Incidental Expenses	-	•	•	-	-	50	-	-	14	6	8	85	13	, 4	-		
					£	6,807	-	-	5,957	18	8			,	_		
				_	Q.,	lus to be	01177	en de	ared a		£	349					

Estimated Amount of Extra Receipts payable to Exchequer -700 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 452 14 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A .- The Saving under this Sub-Head arose from vacancies in the Office of the Queen's Remembrancer.
- B .- The Saving under this Sub-Head arose from the death of one of the Heralds connected with the Office of the Lord Lyon. During the period of this Account Mr. Burnett, the Lyon King-of-Arms, received 227 l. 10 s. from the Vote for Publication of Calendars, &c., Class III., No. 20, Sub-Head A., in addition to his salary of 500 l., provided for in this Vote.

C. and F.-These Savings are of the nature of casual variations between probable Estimates and actual Ex-

penditure.

D. and E.—These fractional Savings arise from the Estimates having been in even pounds. Dr. Burton, the Historiographer, received during the Year from the Vete Class III., No. 20, Sub-Head A., 525 l, including outlay for assistance, for editing an abridgement of the Register of the Privy Council of Scotland, in addition to the Salary of 184 l. provided in this Vote; and 700 %, as Manager, &c. for Prisons, Scotland, under Class III., Vote 21, Sub-Head A.

EXTRA RECEIPTS.—The difference between the amount estimated and the amount received under this Head applies mainly to the Office of the Lord Lyon, and arises from there having been fewer Grants of Arms in 1877-78 than in 1876-77.

The Surplus of 857 l. 6 s. 6 d., shown on the Account of the Vote "Exchequer and other Offices in Scotland," for the year ended 31st March 1877, has been surrendered.

Exchequer Chambers, Edinburgh, 20 November 1878.

Stair Agnew, Queen's and Lord Treasurer's Remembrancer, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct,

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, C. A. de Valmer.

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VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant, amounting to 349 l. 1 s. 9 d., which will have to be surrendered to the Exchequer.

								£.	8.	d.
Grant -	-	-	-	-	-	•	-	6,3 07	-	-
Expenditure	•	-	-		-	•	-	5,957	18	3
				Sur	plus		-	£. 349	1	9

VOTE 30.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FISHERY BOARD, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

FISHERY BOARD, SCOTLAND.

Service.	GRANT.	Expenditure.	Expenditure, compared with Grant.					
OBRVICE.	GRANT.	EXPENDITURE.	Less than Granted.	More than Granted.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.				
A.—Salaries and Allowances	5,973	6,081 9 11		108 9 11				
B.—Travelling	850 – –	904 19 8	!	54 19 3				
C.—Law	50	39 18 2	10 1 10	_				
D.—Postage	60	45 19 -	14 1 ~					
E.—Grant-in-aid of Piers or Quays (5 Geo. 4, c. 64)	3,000	3,000	_					
F.—Cutter and Boat Service	2,480	2,830 12 6	99 7 6	_				
G.—Incidental Expenses	350	285 \$ 3	114 10 9	_				
£.	12,718	12,638 8 1	238 1 1	163 9 2				
Deduct Def	icit		168 9 2					
Net Surplus	to be surrendere	d £.	74 11 11					

£. Estimated Amount of Extra Receipts payable to Exchequer -6,020 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 6,643 16 1 Under-estimated -£. 623 16 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—Deficit—From increase to pay of out-door establishment arising out of the new classification and scale of Salaries authorised by Treasury, 20th June 1877, No. 9393—77.

B.—Travelling.—Deficit—From the Estimate being insufficient to meet the expenditure.

C.—Law.—Surplus—From the whole of the Estimate not having been required.

D.—Postage.—Surplus - - ditto - - ditto.

D.—Postage.—Surplus - ditto E.—Grant-in-aid of Piers or Quays.—Tallies.

F.—Cutter and Boat Service.—Surplus—From Savings effected in pay and victualling of officers and men of the Fishery Cruiser "Vigilant" while under refit.

G.—Incidental Expenses.—Surplus—From several items, previously charged to this Sub-head, now appearing under

"A.—Salaries," by order of the Comptroller General.

The Surplus of 11 l. 0 s. 11 d., shown on the Account of the Vote for the "Fishery Board, Scotland," for the year ended 31st March 1877, has been surrendered.

Fishery Board, Scotland, Edinburgh, 7 November 1878. B. F. Primrose, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,

Examined, H. B. Arber.



VOTE 30.

FISHERY BOARD, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. Expenditure in excess of the Estimate has taken place under the following Sub-Heads:—
 - A .- Salaries and Allowances.
 - B.—Travelling.
- 2. Sub-Head A.—There being no note in the Account, nor in the Estimate, it is to Additional be observed that the First Clerk has been paid during the year 1877-78, in addition to his salary as First Clerk, the sum of 8 l. 8 s., as Special Local Secretary at Science and Art examinations, and that this sum has been defrayed out of the Vote for "Science and Art." It is further to be observed that one of the First Class Fishery Officers has been paid during the year 1877-78, in addition to his salary as Fishery Officer, the sum of 14 l. 2 s. as Inspector at Anstruther Harbour.
 - 3. The Net Surplus to be surrendered is, as shown by the Account, 74 l. 11 s. 11 d. Net Surplus.

Grant -	_	-	-	-	-	•	£. s. d. 12,713
							12,638 8 1
		Net	Sur	plus		-	£. 74 11 11

EXTRA RECEIPTS, payable to EXCHEQUER.

4. Since the date of the receipt of this Account, the following explanation has been Extra Receipts received from the Accounting Officer relative to Extra Receipts:—

"The difference between the Estimate 1877-78 of Extra Receipts, and the sum received arose from the Herring Fishery having proved more successful than was anticipated, and yielded more Brand Fees."



VOTE 31. LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Lunacy Commission, Scotland, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

Spayer							1		Expenditure, compared with Grant.				
Service.	avice.			Gra	EXPENI)ITU B	.E.	Less than Granted.	More than Granted.				
				£.	8.	d.	£.	8.	d.	£. s. d.	£. s, d.		
A.—Salaries	-	-	-	4,775	_	_	4,455	4	5	319 15 7	_		
B Travelling and Personal Expenses	-	-	-	800	_	_	687	19 1	0	112 - 2	_		
C.—Incidental Expenses	•	-	-	50	_	-	45	19	2	4 - 10	_		
			£.	5,625	_	-	5,189	3	5		-		
		•	Surpl	us to be s	urre	ende	red - ·	• ;	£.	485 16 7			

£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - 400 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 401 17 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- Vacancy in the office of Deputy Commissioner.

B.-- Ditto - - - ditto.

The Surplus of 309 l. 16 s. 11 d., shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1877, has been surrendered.

General Board of Lunacy, Edinburgh, 14 November 1878.

W. Forbes, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams,



VOTE 31.

LUNACY COMMISSION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 435 l. 16 s. 7 d.

									£.	s.	d.
Grant -	-	-	-	-	-	-	-	-	5,625	-	-
Expenditure		-	•	-	-	-	-	-	5,189	3	5
					Surp	lus		-	£. 435	16	7

Vote 32. REGISTER OFFICE, GENERAL, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.				GRANT. EXPENDIT						Expenditure, compared with Grant.					
SERVICE.	Service.			GRANT.						Less than Granted.		More than Granted.			
				£.	5.	d.	£.	s.	d.	£.	s.	d.	, £ .	s.	d.
A.—Salaries	-	-	-	5,421	_	-	5,361	8	4	59	11	8	-	-	
B.—Travelling Expenses	-	-	-	1,130	-	-	1,165	5	6	•	-	•	85	5	6
C.—Incidental Expenses, &c	-	-	-	50	-	-	22	14	5	27	5	7	-		
•			£.	6,601		_	6,549	8	8	86	17	3	85	5	6
		Dec	luct D	eficit -		-			-	35	5	6			
		Net	Surp	lus to be	sur	rend	ered -		£.	51	11	9			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 260 -
Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer - 267 10 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The employment of a boy clerk in lieu of a man copyist.

B.—The Travelling Expenses necessarily fluctuate, owing to a variety of circumstances, such as the state of the weather, the efficiency of the Registrars, &c.

C.—The impossibility of making a closer approximation to the Incidental Expenses.

EXTRA RECEIPTS.—These Receipts, which consist of Fees principally for searches and extracts, vary considerably, and

The Surplus of 132 l. 1 s. 10 d., shown on the Account of the Vote, "General Register Office, Scotland," for the year ended 31st March 1877, has been surrendered.

General Registry Office, Edinburgh, 6 May 1878.

cannot be more closely estimated.

W. Pitt Dundas,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.



Vote 32.

REGISTER OFFICE, GENERAL, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. Expenditure in excess of the Estimate has taken place under the following Sub-Excess. Head:—
 - B.—Travelling Expenses.
 - 2. The Net Surplus to be surrendered is, as shown by the Account, 51 l. 11 s. 9 d.

Net Surplus.

									£.	s.	d.
Grant -	•	-	-	-	-	-	-	6	,601	-	-
Expenditure	-	•	-	-	-	-	-	6	,549	8	3
			Ne	t Su	plus		-	£.	51	11	9

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR PUBLIC HEALTH, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR PUBLIC HEALTH, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Gan	VICE.		•			C			Expeni		~ ~	Expenditure, compared with Grant.				
SER	VICE.					GRANT. EXPENDI			7110	КЕ ,	Less than Granted.	More than Granted.				
						£.	8.	d.	£.	8.	d.	£. s. d.	£. s. d.			
A.—Salaries and Wages	-	-	-	-	-	7,068	_	_	6,946	19	5	121 - 7				
B.—Travelling Expenses			-	-	-	1,400		_	1,045		9	354 10 8				
C.—Law Expenses -	-	•	-	-	-	100		-		14	_	67 6 -	<u> </u>			
D.—Incidental Expenses	•	-	-	-	-	260	-	-	165	-	1	94 19 11	_			
GRANTS IN AID:											,					
E.—Medical Relief -	•	•	-	•	•	10,000	_	_	9,989	5	5	10 14 7	-			
F.—Pauper Lunatics -	-	-	-	-	-	65,000		-	65,466		-	-	466 13 -			
					£.	83,828	-		83,646	1	8	648 11 4	466 13 -			
				Ded	uct I) Deficit						466 13 -				
				Net !	Surpl	us to be s	ırre	nder	ed	-	£.	181 18 4				

Estimated Amount of Extra Receipts payable to Exchequer - - - - Nil.

Amount of Extra Receipts realised in the Year 1878, and paid over to the Exchequer - 64 9 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

There is a Surplus on Sub-Heads A., B., C., D., and E., of the Vote, in consequence of the amounts estimated for under these Sub-Heads not having been exhausted.

F.—The approval of Her Majesty's Treasury to the Excess under this Sub-Head being met out of Savings which have been effected on other Sub-Heads of the Vote, is dated 30th October 1877, a copy of which was transmitted to the Audit Office on 7th November 1877.

The Surplus of 1,408 l. 13 s. 1 d., shown on the Account of the Vote "Board of Supervision, &c. Scotland," for the year ended 31st March 1877, has been surrendered.

Board of Supervision, Edinburgh, 29 November 1878.

John Skelton, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.



VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR PUBLIC HEALTH, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub- Excess. Head:-

GRANTS IN AID:

F.—Pauper Lunatics.

Net Surplus. 2. The Net Surplus to be surrendered is, as shown by the Account, 181 l. 18 s. 4 d.

										£.	5.	d.
Grant -	-	-	-	-	-	-	-	-	83	3,82 8	_	_
Expenditure	-	-	-	-	-	-	•	-	8	3,646	1	8
				Ne	t Sur	plus		-	£.	181	18	4

EXTRA RECEIPTS, payable to EXCHEQUER:

3. The Extra Receipts, which amount to 54 l. 9 s. 6 d., were not estimated. The Extra Receipts. Accounting Officer has omitted to furnish any explanation on the Appropriation Account, but the cash accounts show that this amount was made up of two sums of 58 l. 5 s. 6 d. for Law Expenses, and 6 l. 4 s. for Pauper Lunatics, recovered and brought to account in respect of payments in previous years.

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Household of the Lord Lieutenant of Ireland, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

		_	Expenditure, compared with Grant.				
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
A.—Salaries, Household	3,631	3,609 6 1	21 13 11	_			
B.—Incidental Expenses, ditto	84	87 12 8		3 12 8			
C.—Salaries and Allowances, Chapel	638	638 '7 -		- 7 -			
D.—Ditto - ditto Office of Arms	1,083	1,082 12 -	- 8 -	–			
E.—Queen's Plates	1,562	1,562 6 2		- 6 2			
£.	6,998	6,980 3 11	22 1 11	4 5 10			
Deduct Def	icit		4 5 10				
Net Surplus	s to be surrendere	ed £.	17 16 1				
Estimated Amount of Extra Receipts payab	•	78	50 – –	s. d.			
And of Stamps o		paid over to	850				
Exchequer And of Stamps of	on certain docume		87 10 <i>-</i> 80 <i></i> 567	10 -			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A .- Portion of salary not having been paid to the representatives of a deceased officer; and also a lapsed order.
- B.—Approximate Estimate.
- D. and E.—Fractions of a £.

EXTRA RECEIPTS.—Copy of a Memorandum which has been received from Ulster King of Arms with reference to the difference between the Estimated Amount of Extra Receipts, and the amounts realised:—

HOUSEHOLD OF THE LORD LIEUTENANT.

1 8 7 7 - 8.

The receipts in my department for the year 1877-78, were estimated as follows:—

Fees of office - - - £. 450
Fees of the Order of St. Patrick - 350

£. 750

Stamps - - - £. 100



VOTE 34.—HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND—continued.

The primary cause of difference between the estimated amount and the amount realised, is the non-creation during the

year of a Knight of St. Patrick, and the consequent non-receipt of any return from the Order.

The difference between the estimated amount of office fees, and the actual amount realised; a difference of 62 l. 10 s.

arises from there being, to that extent, less official business during the year.

The stamps produced 180 l., being 80 l. more than estimated, from the circumstance of there being more stamped documents issued in proportion to the business done.

Office of Arms, Dublin Castle, 18 April 1878.

J. Bernard Burke, (signed) Ulster.

A Grant has been taken for 1 l. 6 s. 4 d., the Deficit shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the year ended 31st March 1877.

Dublin Castle, 1 October 1877.

Thomas H. Taylor, Clerk in charge of Account. T. H. Burke, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, C. A. de Valmer.

VOTE 34.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub- Excess. Heads:-
 - B.—Incidental Expenses, Household.
 - C.—Salaries and Allowances, Chapel.
 - E.—Queen's Plates.
 - 2. The Net Surplus to be surrendered is, as shown by the Account, 171. 6s. 1d. Net Surplus.

£. d. 6,998 Grant 6,980 Expenditure £. 17 16 Net Surplus -

VOTE 35. CHIEF SECRETARY FOR IRELAND—OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CHIEF SECRETARY for IRELAND—OFFICES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

				Expenditure.			Expenditure, compared with Grant.				
Service.	GRAI	NT.		EXPEND	ITU	RE.	than C	ess Tan	ited.	More than Grante	
CHIEF SECRETARY'S OFFICE:	£.	s.	d.	£.	s.	æ	£.	s.	d.	£. s. a	
.—Salaries, Wages, and Allowances	15,609	_	-	15,492	16	6	116	3	6	_	
.—Travelling	1,210	-	-	1,194	8	4	15	11	8	_	
E.—Incidental Expenses	510	-	-	352	10	4	157	9	8	_	
Inspectors of Lunatic Asylums (8 & 9 Vict. c. 117, s. 23):											
).—Salaries	2,978	-	-	2,979	17	10	-		-	1 17 10	
Inspection of Public Asylums:											
.—Travelling	450	_	_	418	3	3	31	16	9	_	
.—Incidental Expenses	50	_	_	37	2	9	12	17	8	_	
Inspection of Private Asylums (5 & 6 Vict. c. 123; 8 & 9 Vict. c. 107, s. 23; and 37 & 38 Vict. c. 74, s. 2):											
H.—Travelling and Personal Allowance H.—Fees to Clerks of the Peace, Physicians, &c.	80 30	-	-	. 60 26	10 -	6 -	19	9	6	_	
Inspectors of Irish Fisheries (32 & 33 Vict. c. 92, s. 9):											
I.—Salaries	2,705	_	_	2,826	13	3	-		-	121 13	
J.—Travelling	700	_	-	846	8	11	-		-	146 8 1	
K.—Incidental Expenses	523	-	-	581	10	-	-		-	58 10	
VETERINARY DEPARTMENT (\$5 & 36 Vict. c. 16):	:										
L.—Salaries and Wages	2,354		_	2,185	17	4	168	2	8	-	
M,-Travelling	250	_	-	121	18	1	128	1	11	_	
N.—Incidental Expenses	- 100	-	-	94	5	2	5	14	10	_	
Inspector under Cruelty to Animals Act 1876:	,										
O.—Salary	- 50	_	-	50	-	-				_	
£	27,599	_	_	27,268	2	2 3	659	7	9	328 10	
Deduct D	eficit -					-	328	10			
	lus to be su	ırre	nder	ed	•	£.			9		
2100 Surp										_]	

Estimated Amount of Extra Receipts payable to Exchequer on account of Fees for renewal of
Licences to Private Lunatic Asylums

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer

200 - - 210 - -

VOTE 35.—CHIEF SECRETARY FOR IRELAND OFFICES—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies.—£.105 was paid under Treasury authority of the 30th April 1877, for the drafting of a Bill for Amendment of Law relating to the Registration of Assurances in Ireland, for which item no provision was made in the Estimate. Major Marcus P. F. Caulfeild, second class clerk in the Admiralty Department, received the sum of 249 L. 13 s. 4 d.; and his successor, Mr. W. A. Baillie-Hamilton, second class clerk in the Colonial Office, received

sum of 249 L 18 s. 4 d.; and his successor, Mr. w. A. Dainie-Hamilton, second class cierk in the Colonial Omce, received 46 L 18 s. 4 d. each, as Private Secretary to the Chief Secretary for Ireland.

B., C. and E., F., G., H. and J., K., M., N.—These charges fluctuate from year to year, and cannot be exactly estimated.

D.—Partly by an under-estimate of 1 L in salaries of staff, and partly by an increase of office cleaner's salary, 17 s. 10 d.

I.—Partly by the clerk having been paid at the rate of 160 l., instead of 80 l. as estimated for, and partly by payment to the writer for overtime.

L.—All the officers estimated for were not employed.

O.—This officer receives 1,000L as Registrar General, from Vote, "Register Office, General, Ireland," Class II., Vote 41.

EXTRA RECEIPTS .- Explanation of the cause of variation between the sum estimated, and that actually received:

Office of Lunatic Asylums, 15 May 1878. THE Inspectors beg to state that the reason why the amount received for licences on private asylums for the year 1877-78, was in excess by the sum of 10 l. over the estimated return, was owing to the numbers for which licences were taken out, having been more than they anticipated.

J. Nugent. (signed)

The Surplus of 1,233 l. 7 s. 4 d., shown on the Account of the Vote "Chief Secretary for Ireland-Offices," for the year ended 31st March 1877, has been surrendered.

Dublin Castle, 31 October 1878.

Thomas H. Taylor, Clerk in charge of Account.

T. H. Burke, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined. C. A. de Valmer.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 35.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.: - Excess.

INSPECTORS OF LUNATIC ASYLUMS:

D -Salaries

INSPECTORS OF IRISH FISHERIES:

I.—Salaries.

J .- Travelling.

K.—Incidental Expenses.

- 2. Sub-Head O.—Inspector under Cruelty to Animals Act, 1876. This is the first New Sub-Head-time this Sub-Head has appeared in the Accounts of the Vote, provision for the salary of this officer having been made in a Supplementary Estimate laid before the House of Commons on the 5th March 1878.
 - 3. There is, as shown by the Account, a Net Surplus amounting to 330 l. 17 s. 9 d. Net Surplus.

								£.	s.	d.
Grant -	-	-	-	-	-	-	-	27,599	-	-
Expenditure	-	-	-	-	-	- ·	-	27,2 68	2	3
			1	Net Sur	plus	-		£. 330	17	9



VOTE 36.

BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOUNDARY SURVEY, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

Service.				Expenditure, compared with Grant.				
Service.	GRANT.		Expenditure.	Less than Granted.	More than Granted.			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.			
A.—Salaries		250	248 17 9	1 2 3				
B.—Travelling (Surveyors)	-	180	175 10 2	4 9 10	_			
CIncidental Expenses	•	80	29 15 2	- 4 10	_			
	£	460	454 3 1		_			
	Surpl	as to be surrendered	i £.	5 16 11				

EXPLANATION of the Cause of Variation between Expenditure and Grant.

A, B, C .- Savings effected in field duties.

The Surplus of 1 l. 11 s. 4 d., shown on the Account of the Vote "Boundary Survey, Ireland," for the Year ended 31st March 1877, has been surrendered.

J. Ball Greene,
Accounting Officer.

Benjn. Scott,
Clerk in charge of Accounts,
Dublin, 25 September 1878.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber.



Vote 36.

BOUNDARY SURVEY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 5 l. 16 s. 11 d.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	460	-	-
Expenditure	-	-	-	•	-	-	-	-	454	3	1
					Su	rplus		~	£. 5	16	11

VOTE 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITABLE DONATIONS and BEQUESTS OFFICE, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

		77	Expenditure, compared with Grant.						
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted					
	£. s. d.	£. s. d.	£. s. d.	£. s. d					
A.—Salaries and Wages	2,009	2,034 1 7		25 1 7					
B.—Law Costs	50	8 8 11	41 11 1	_					
	15 7 1	10 12 11	_						
£.	2,085	2,057 17 7	52 4 -	25 1 7					
Deduct D	eficit		25 1 7						
Net Surp	us to be surrender	red £.	27 2 5						
		er	£.	s. d.					

Amount of Extra Receipts realised in the year 1677-78, and paid over to Exchequer

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Excess on this Sub-Head was caused by the employment temporarily of a writer.

EXTRA RECEIPTS.—In addition to 41 l. 18 s. 4 d. interest on Embezzled Charity Recovery Fund, the sum of 81. 14 3. 11 d. was received in J. Nolan's Charity, and 11 l. 0 s. 4 d. in P. Rivers' Charity, which were paid over to the Exchequer.

The Surplus of 70 l. 10 s. 11 d., shown on the Account of the Vote "Charitable Donations and Bequests Office, Ireland," for the year ended 31st March 1877, has been surrendered.

Hercules Macdonnell, Secretaries and Accounting Officers. W. Gernon,

Edward Sullivan, M.R., Chairman.

J. G. Alcorn, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber.



The irrecoverable costs were less than anticipated.

C .- Economy in the incidental expenses.

Vote 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head Expenditure-A.—Salaries and Wages.

2. The Net	Surplus to	be su	rrend	ered i	is, as	shown	by ·	the	Account	t, 2	7 l. 2s. 5 d.	
									£.	8.	d.	
•	Grant	-	-	-	-	-	-	-	2,085	-	-	

Expenditure

Net Surplus

Net Surplus.

VOTE 38. THE LOCAL GOVERNMENT BOARD, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

							Expenditure, compared with Grant.					
Service.	GRA	NT.		EXPEND	JRE.	Le than G	es ran	More than Granted.				
	£.	s .	d.	£.	8.	d.	£.	s.	d.	£. s. d.		
A.—Salaries and Wages	21,755	_	_	21,057	18	10	697	6	2	_		
B Ditto, Auditors of Poor Law Unions	5,049	-	_	5,048	1	6	_	18	6	_		
C Ditto, Schoolmasters and Schoolmistresses in Workhouses.	9,300	-	-	9,172	8	11	127	11	1	_		
D Ditto, Medical Officers, Medicines, &c	72,750	_	_	70,351	8	_	2,398	12	_			
E.—Salaries of 'Officers appointed or constituted under the Public Health (Ireland) Act, 1874.	13,800	-	-	13,550	16	8	249	3	9			
F.—Travelling, &c. of Inspectors	3,680	_	-	2,860	1	6	769	18	6			
GLaw Costs	250	-	_	165	_	1	84	19	11	_		
HIncidental Expenses	450	_	_	440	15	6	9	4	6	_		
I.—Vaccine Lymph, Expenses in connection with gratuitous supply of.	1,200	_	_	976	6	7	223	13	5	_		
£.	128,184	-	-	123,622	12	2						
Surp	lus to be s	urr	ende	ered	-	£.	4,561	7	10			

Estimated Amount of Extra Receipts payable to Exchequer, for Auditors' Salaries	£. 1,517	s. -	d. -						
Amount of Extra Receipts realised in the year 1878, 1,456 l. 0s. 4d., and paid over to Exchequer for Auditors' Salaries, including amount received in March 1877, less over-payment of 9s. 2d. returned to the Coleraine Town Commissioners; but not including amount received in March 1878, viz., 80 l. 1s.*									
Other Receipts realised in the year, 1877-78, and paid over to the Exchequer, for Law Costs	36		6† 6						
Ditto - one year's rent of portion of premises at No. 45, York-street, Dublin, one of the Vaccine Lymph Depôts, 16 l. of which paid to the Exchequer for Half Year's Rent ‡	8								

* Included in Order to the Paymaster General for payment to the Exchequer, 18th April 1878.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- Savings caused by limited expenditure for temporary services, and by resignations of two clerks of the 3rd class.

B.—Votes of Parliament are not taken for fractions of a pound.

C.—New appointments to fill vacancies made at minimum salaries.

D .- New appointments to fill vacancies made at minimum salaries; and reduction in supplies of medicines, &c.

E.—Accounts of certain Urban Sanitary Districts not submitted for payment. F.—Increase in travelling expenses provided for, which did not occur.

G .- Bills of costs furnished for the limited amount charged.

-Certain expenses incurred were not submitted for payment until after the termination of the financial year. I.—Same as Sub-Head H.



[†] Deficiency caused by non-payment of amounts assessed on towns for Auditors' Salaries. ‡ Second half year's rent included in Order to the Paymaster General above quoted.

VOTE 38.—THE LOCAL GOVERNMENT BOARD, IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

The Surplus of 4,429?. 0s. 4d., shown on the Account of the Vote "Local Government Board. Ireland." for the year ended 31st March 1877, less 4l. 0s. 10d. to adjust error in previous surrender, has been surrendered or "written off," as communicated by Treasury Letter, No. 5047—78, dated 26th March 1878.

A. Power, Vice President, Accounting Officer.

Local Government Board, Ireland, 1 28 October 1878. Thomas W. Foy,

Clerk in charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams. Wm. Dunbar,
Comptroller General of Her Mujesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 38.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. There being no note to this effect in the Account. nor in the Estimate, I have to Extra Remuneraobserve that Mr. O'Brien, an Inspector of the Local Government Board, Ireland, received tion. 2001. out of the Vote for "Temporary Commissions," Class VII., Vote 1.
- 2. Payments for Rent, Ground Rent, Rates, Taxes, and Insurance, are included in the Rent. Account. Such charges are usually paid out of the Vote for the Department of Works. A Statement of Houses occupied by the Local Government Board, for which the rent is defrayed out of the Vote 38, Class II., has been furnished by that Department, and is annexed.
 - 3. The Surplus to be surrendered is, as shown by the Account, 4,561 l. 7 s. 10 d.

Surplus.

									£.		
Grant -	-	-	-	-	-	-	-	-	128,184	-	-
Expenditure	-	-	-	-	-	-	-	-	123,622	12	2
					Surpl	18			£. 4,561	7	10

STATEMENT referred to in the foregoing REPORT.

LIST of Houses rented by the Local Government Board as Vaccine Lymph Depôts.

Local Situation of Houses.	Annual Re Payable.	Valuation.	Observations.
45, Upper Sackville-street, Dublin.45, York-street, Dublin -	£. s. d 12 9 3	£. 120 40	*Ground rent under fee farm grant assigned by the Directors of the late Cow Pock Institution. Held under lease for 31 years, from 1st November 1857, assigned by the Directors.

Note.—A portion of the premises in York-street, viz., a coach-house, stable, and two lofts, are leased for a term of 15 years, from the 1st May 1873, at the yearly rent of 16 L, which will be payable as Extra Receipts to the Exchequer. Rooms heretofore used as Vaccine Lymph Depôts, in 35½, New-row, West, and 23, Phænix-street, Dublin, under agreements from year to year by the Directors of the late Cow Pock Institution, will be surrendered on the 6th June next, in pursuance of notice given for the purpose.

A true statement.

(signed) R. Banks, Secretary.

VOTE 39.

PUBLIC RECORD OFFICE, IRELAND, AND KEEPER OF STATE PAPERS, DUBLIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Public Record Office, IRELAND, &c., in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

_							compared with Grant.							
Service.		Jra n	(T.		Expeni	OITU	RE.	than'	Less Grai	nted	. th	M nan G	ore Tran	ted.
	£		s.	d.	£.	ē,	d.	£.	. 8.	d.		£.	s.	d.
A.—Salaries	- 5,6	326	-	-	5,441	7	8	184	12	4		•	-	
B.—Incidental Expenses	- 4	150	-	-	867	1	_	82	19	-			_	
	£. 6,0	76	_	_	5,808	8	8						_	
Su	irplus to b	e sui	rren	der	ed	•	£.	267	11	4				
Estimated Amount of Extra Receipts pays Amount of Extra Receipts realised in the	able to Ex Year 187	cheq 7–78	uer , ar	ıd p	aid over	to I	- Exch	- equer	•	£. 700 789	–	<i>d</i> 6		
EXPLANATION of the Caus	es of Var	iatio	n l	etv	veen Ex	pen	ditu	re and	Gr	ant.				
A.—Salaries:												æ	s.	
Saving caused by resignation, on 28t	h Februar	y 18	78,	of		~						I.		a.
Daving January by Louis and the Political Control of the Political Cont		•	,	O.	one of th	e S	econ	d Class	Cle	rks	-	14		
Amount undrawn by Editor of Natio	nal MSS.	-		-			•	-	Cle	rks -		14 107	16 10	2
Amount undrawn by Editor of Natio Unexpended on Workmen (owing to Unexpended on Temporary Servants	onal MSS. o non-fillin	g-up	of	a v	acancy of	n th	e St	aff)	Cle	rks - -		14 107 65	16 10	2 -
Amount undrawn by Editor of Natio Unexpended on Workmen (owing to	onal MSS. o non-fillin	g-up	of	a v	acancy of	n th	e St	aff)	Cle	rks - - -		14 107	16 10 - 1	2
Amount undrawn by Editor of Natio Unexpended on Workmen (owing to Unexpended on Temporary Servants	nal MSS. non-filling Sums in	g-up Esti	of mat	a v e ar	acancy of	n th	e St	aff)	Cle	rks - -		14 107 65 8 4	16 10 - 1 4	2 - 9 3
Amount undrawn by Editor of Natio Unexpended on Workmen (owing to Unexpended on Temporary Servants Fractional differences between Gross Less—Expended of	nal MSS. non-filling Sums in	g-up Esti	of mat	a v e ar	acancy of	n th	e St	aff)	Cle	rks	•	14 107 65 8 4	16 10 - 1 4 12 19	2 - 9 3 2 10
Amount undrawn by Editor of Natio Unexpended on Workmen (owing to Unexpended on Temporary Servants Fractional differences between Gross Less—Expended of B.—Incidental Expenses:	nal MSS. non-filling Sums in	g-up Esti	of mat	a v e ar	acancy of	n th	e St	aff)	-	-	£	14 107 65 8 4 199 14	16 10 - 1 4 12 19	2 - 9 3 2 10
Amount undrawn by Editor of Natio Unexpended on Workmen (owing to Unexpended on Temporary Servants Fractional differences between Gross Less—Expended of B.—Incidental Expenses: Unexpended on Incidentals: (30 & 31 Vict. c. 70)	mal MSS. o non-fillin s Sums in on Writer	Estin	of mat	a v e ar	acancy of	n th	e St	aff)			£. d. 4	14 107 65 8 4 199 14	16 10 - 1 4 12 19	2 - 9 3 2 10
Amount undrawn by Editor of Natio Unexpended on Workmen (owing to Unexpended on Temporary Servants Fractional differences between Gross Less—Expended of B.—Incidental Expenses: Unexpended on Incidentals:	mal MSS. o non-fillin s Sums in on Writer	Estin	of mat	a v e ar	acancy of	n th	e St	aff)			£. d. 4	14 107 65 8 4 199 14	16 10 - 1 4 12 19	2 - 9 3 10 4
Amount undrawn by Editor of Natio Unexpended on Workmen (owing to Unexpended on Temporary Servants Fractional differences between Gross Less—Expended of B.—Incidental Expenses: Unexpended on Incidentals: (30 & 31 Vict. c. 70)	mal MSS. o non-fillin s Sums in on Writer	Estin	of mat	a v e ar	acancy of	moth	e St	aff)	£. 29		£. d. 4 8	14 107 65 8 4 199 14	16 10 - 1 4 12 19	2 - 9 3 2 10 4

The Surplus of 731 l. 14s. 2d., shown on the Account of the Vote "Public Record Office, Ireland, &c.," for the year ended 31st March 1877, has been surrendered.

11	No	vemi	er :	18	78.
----	----	------	------	----	-----

Saml. Perguson,
Accounting Officer.

Expenditure,

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.



VOTE 39.

PUBLIC RECORD OFFICE, IRELAND, AND KEEPER OF STATE PAPERS, DUBLIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus to be surrendered is, as shown by the Account, 267 l. 11 s. 4d.

Surplus.

						£.	8.	d.
Grant -	-	-		-	-	6,076	-	-
Expenditure	-	-		-	-	5,808	8	8
,			Surplus	•	-	£. 267	11	4

EXTRA RECEIPTS, payable to EXCHEQUER.

2. The Accounting Officer has not appended any explanation of the variation between Extra Receipts the estimated and actual amount of Extra Receipts; but, in reply to a letter from my Department, he has informed me that "the difference between the Estimate (7001) of "Cash Extra Receipts, and the result (7391.4s.6d.), omitted to be explained in the "Appropriation Account of this Office to 31st March 1878, can only be explained by the "fact that these Receipts vary with the demands of the public for Certified Copies; and "that these demands vary with the fluctuating amount of business transacted in the "Courts of Justice. In framing the Estimate for 1877-78, regard was had to the "average receipts of previous years."

Vote 40. OFFICE OF PUBLIC WORKS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Office of Public Works, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.						G . .		Expen compared	diture, with Grant.
SERV	ICE.					GRANT.	Expenditure.	Less than Granted.	More than Granted
A.—Salaries	-	-	•	•	•	£. s. d. 25,145	£. s. d. 25,144 16 -	£. ε. d. - 4 -	£. s. d.
B.—Travelling Expenses	-	•	•		-	4,100	3,961 6 7	138 13 5	_
C.—Incidental Expenses	-	•	-	•	-	250	177 17 4	72 2 8	_
D.—Fees to Counsel, &c.	•	•	•	•	-		175 18 10		175 18 10
•					£.	29,495	29,459 13 9	211 - 1	175 13 10
				- Dedu	ct De	ficit		175 18 10	
				Net S	arplu	s to be surrender	ed £.	35 6 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - 5 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - 8 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B .- Casual.

C .- Saving arises from transfer of certain charges to a new Sub-Head under this Vote.

D.—This Sub-Head was introduced in pursuance of Treasury Instructions received subsequent to the preparation of the Estimate, and provides for all charges paid through the Solicitor, heretofore borne under Sub-Head "Incidents, and other Voted Services."

The following extra emoluments were paid to the officers under-named out of the funds of this Vote, the particulars of which are not stated in the Estimate:

1. Against the item for separating loans repayments into principal and interest, 60 l., viz. :

					1	£.	€.	d.	
F. H. Chance, First Class Clerk	-	-	•	-	-	19	10	_	
F. L. Wiber, Second Class Clerk	-	-	-	•	-	13	15	_	
O. H. Braddell, Second Class Clerk	-	-	-	-	-	13	15	_	
D. T. S. Jones, Third Class Clerk	-	-	-	-	-	7	4	_	
E. Golding, Messenger	•	-	-	-	-	8	10	6	
					£.	57	14	6	-



VOTE 40.—OFFICE OF PUBLIC WORKS, IRELAND—continued.

- 2. Payments made on Treasury Authority, but not specially provided for in Estimate: T. C. Copland, First Class Clerk, 15 1.
- 3. Payments out of local or special funds:
 - J. H. Owen, Architect; salary of 100 l. a year out of funds handed over by the Commissioners of Irish Church Temporalities for the preservation of National Monuments; Treasury Letter, dated 9th May 1578; 7561/78.
- 4. Payments made out of this Vote to officers belonging to other Departments for extra services performed by them: William Coghlan, Messenger, Board of Control of Lunatic Asylums, 20 l. M. Kinsella, Housekeeper, Board of Control of Lunatic Asylums, 8 l.

In addition to 56 l. and 27 l. paid to them respectively under Vote 35, Chief Secretary for Ireland Offices (Inspector of Lunatic Asylums' Branch).

A Grant has been taken for 400 l. 16 s. 5 d., the Deficit shown on the Account of the Vote "Office of Public Works, Ireland," for the year ended 31st March 1877.

Office of Public Works, Dublin, 1 26 November 1878.

J. G. McKerlie, Chairman, and Accounting Officer, Board of Public Works.

W. B. Soady, Accountant.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,

Examined. H. B. Arber. Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 40,

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Sub-Head D., for "Fees to Counsel, &c.," has been authorised by the Lords Additional Sub-Head D. of the Treasury subsequently to the preparation of the Estimates for this year.
- 2. The Temporary Messenger, who was reported in the years 1875-76 and 1876-77, Sub-Head A. as drawing pay without having received a Civil Service Certificate, was employed through- Uncertificated out the whole of this year, but has since been discharged, and his situation filled by a duly Messenger. qualified Boy Messenger.
 - 3. The Net Surplus is, as shown by the Account, 35 l. 6 s. 3 d.

Net Surplus

							£	Ē.	s.	ď.
Grant -	-	-	٠.		-	-	29,	495	-	-
Expenditure	-	-			•	-	29,	459	13	9
			Net Sur	plus	-		£.	35	6	3

Vore 41. REGISTER OFFICE, GENERAL, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

,								nditure, with Grant.
Service.		GR	ANT.		Expenditu	JRE.	Less than Granted.	More than Granted.
		£.	s.	d.	£. s.	d.	£. s. d.	£. s. d.
A.—Salaries and Allowances	-	- 9,819	-	_	9,266 18	4	552 1 8	-
B.—Travelling Expenses	-	- 390) <u> </u>	-	298 2	9	91 17 8	-
C.—Superintendent and District Registrars	-	- 5,090	-	_	4,959 8	9	130 11 8	_
D.—Legal Expenses	-	- 60	-	_	24 7	6	35 12 6	_
E.—Incidental Expenses	•	- 210	-	-	164 18	2	45 1 10	_
F.—Agricultural and Emigration Statistics	-	- 1,210	-	_	1,180 4	10	29 15 2	_
G.—Salaries—Census of Ireland 1871 -	•			-	144 15	-	• •	144 15 -
	£	. 16,779	-	-	16,088 15	4	884 19 8	144 15 -
. De	educt	Deficit -		•		-	144 15 -	
Ne	t Sur	olus to be s	urren	der	ed	£.	740 4 8	•
			9					d

Estimated Amount of Extra Receipts payable to Exchequer -40 Aujount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer

In addition to his Official Salary of 1,000 L, the Registrar General received 50 L during the Financial Year ended 31st March 1878 from the Vote for "Chief Secretary for Ireland, Offices," as Inspector under the Cruelty to Animals Act, 1876.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The under expenditure was owing to the resignation of one Transcriber on 2nd May 1877; the abolition of the office of Chief Clerk, and of one First Class Clerkship on the 31st August 1877; also to savings effected on the amounts voted for Taskworkers and Writers.

B .- The Saving was caused in consequence of the Inspector of Registration having been engaged in the office during a portion of the Financial Year.

C., D., E., and F.—Over-estimated.
G.—No amount was inserted in the Estimate for this service. The Treasury sanctioned the expenditure being met out of Savings on the other Sub-Heads.

EXTRA RECEIPTS.—The amount received was 16 l. 12 s. in excess of the amount estimated. The Estimate was based on the sums received between 1st April and 31st October 1876. It is not possible to estimate accurately the amount of these receipts.

The Surplus of 78 l. 14 s. 11 d., shown on the Account of the Vote "General Register Office, Ireland," for the year ended 31st March 1877, has been surrendered.

General Register Office, Dublin, 22 October 1878.

W. M. Burke, Registrar General, Accounting Officer.

Augustus H. Hill, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, R. J. Williams.



VOTE 41.

REGISTER OFFICE, GENERAL, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Sub-Head G.—Census of Ireland, 1871. This is a new Sub-Head not contemplated at the time the Estimate was framed. The payments under it were made to the This is a new Sub-Head not contem- Additional Sub-Superintendent and Clerks employed upon the Topographical Townland Index of the Census of Ireland, as sanctioned by the Treasury. The authority for the same is annexed.

2. A statement is appended of extra remuneration paid to officers of the establish- Extra Remunerament during the year 1877-78, as furnished by the General Register Office.

3. Under Sub-Head F. is included a charge of 5 /. for the rent of a hut at Warrenpoint for the use of the enumerators of emigrants. Rent is a service which is usually estimated for by the Department of Works.

4. The Net Surplus to be surrendered is, as shown by the Account, 740 l. 4s. 8d.

Net Surplus.

```
16,779
Expenditure -
                                                    16,038 15
                                                               4
                              Net Surplus -
                                                   £. 740 4
```

LETTER referred to in the foregoing REPORT.

(A.)

(18,634-77.)

Sir,

Treasury Chambers, 5 December 1877. I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, in reply to your letter of the 26th ultimo, for the information of his Grace the Lord Lieutenant, that my Lords are pleased to authorise the following payments to the gentlemen employed upon the Topographical Townland Index of the Census of Ireland after the 31st March 1876, viz.:—

To James J. Wilson, Superintendent, 358 days, at 7s. 6d. per day
"J. H. Fitzgerald, Clerk, 12 days, at 7s. per day
"Jos. J. Flynn, Clerk, 12 days, at 5s. 6d. per day
"John Tate, Clerk, 12 days, at 5s. 6d. per day
"John Tate, Clerk, 12 days, at 5s. 6d. per day 3 3 8 144 15

The Under Secretary for Ireland.

I am, &c. (signed) William Law.

(B.)

RETURN showing Extra Remuneration, provided under Sub-Head A., received by certain Persons in the GENERAL REGISTER OFFICE, in addition to their Official Salaries, during the Year ended 31st March 1878.

RANK.	Amount Paid Extra as Remunera Salary. tion.	TOTAL.	Service for which Extra Remuneration was given.
One Second Class Clerk - One Second Class Clerk - One Fourth Class Clerk - One Transcriber - One Transcriber - One Transcriber - One Messenger - One Messenger - Office Keeper* -	£. s. d. 19 17 5 228 13 6 19 17 6 6 6 23 15 1 1 7 6 6 6 2 15 10 19 7 6 6 6 -	£. s. d. 248 10 11 240 19 7 178 5 - 152 3 11 188 13 6 179 6 7 167 4 2 93 15 1 78 9 7 81 6 -	Taskwork. " " " " " " " " " " " " " " " " " "

^{*} The Office Keeper also received 60 l. as an allowance for assistance in cleaning, as provided for in the Estimate.

VOTE 42. GENERAL SURVEY AND VALUATION OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GENERAL SURVEY and VALUATION of IRELAND, for the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

												co			diture, with Gr	ant.	
	Service.					GRAI	NT.		Expend	OITU	RE.	L than (ess Gran	ted.	than	Iore Gran	ted.
						£.	s .	d.	£.	5.	d.	£.	s .	d.	£.	s.	d,
.—Salaries -		•	-	•	-	18,008	-	-	17,682	2	1	875	17	11			
Travelling and S	ubsistenc	e Allo	wance	· -	-	2,500	_	-	2,798	10	5	-		-	298	10	5
Labour '-		-	-	•		250	_	-	248	7	10	1	12	2			
.—Legal Expenses		-	-	-	•	200	_	_	42	10	1	157	9	11			
.—Incidental Expen	nses -	•	-	-	•	250	-	-	239	9	8	10	10	4			
					£.	21,208	_	-	20,961	_	1	545	10	4	298	10	5
				Ded	uct D	eficit -					-	298	10	5			
				Net	Surpl	ns to be s	***	,							4		
					F		urre	nae	ered	-	£.	246	19	11			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The field work of the annual revision occupied a longer period than anticipated.

C. and E.—Savings effected.

The Surplus of 1,190 l. 2 s. 1 d., shown on the Account of the Vote "General Survey and Valuation of Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin, 25 September 1878.

J. Ball Greene, Commissioner of Valuation, Accounting Officer.

Benjamin Scott, Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.



A.—Saving effected owing to the superannuation of one officer, and time deducted from others occasionally employed on other services, &c. &c.

D.—Certain appeal cases having been postponed, the entire amount estimated was not required.

VOTE 42.

GENERAL SURVEY AND VALUATION OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. There has been an Expenditure in Excess of the Estimate under Sub-Head B., Travelling and Subsistence Allowance.
- 2. Sub-Head A.—The Commissioner of Valuation received, in addition to his salary Sub-Head A. charged to this Vote, the sum of 32 l. 11 s. from the Irish Church Temporalities Commission for fees in connection with the names of townlands demised in perpetuity grants.
 - 3. The Net Surplus to be surrendered is, as shown by the Account, 246 l. 19 s. 11 d. Net Surplus.

									£.	s.	d.
Grant -	-	-	-	-	-	-	-	21	1 ,20 8	_	-
Expenditure	-	-	-	-	-	-	-	20	,961	-	1
			Ne	t Sur	plus		-	£.	246	19	11

VOTE 43. PAUPER LUNATICS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PAUPER LUNATICS, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

Service.	GRA			F				co	mpa	Exper	nditure, with Gra	nt.
SERVICE.	GRA	NT.		Expend		ке.	th	I an (ess Fan	ted.		ore Franted.
·	£.	s.	d.	£.	s.	d.		£.	s .	d.	£.	s. ú.
Pauper Lunatics	81,100	-	-	80,380	8	-		719	12	-	-	_
£.	81,100	-	-	80,890	8	-						_
Surplus to	be surre	nder	ed		-	£.		719	12	_		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Approximate Estimate.

The Surplus of 93 L, shown on the Account of the Vote "Pauper Lunatics, Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin Castle, 24 September 1878.

Thomas H. Taylor, · Clerk in charge of Account.

T. H. Burke, Accounting Officer.

VOTE 43.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be surrendered is, as shown by the Account, 719 l. 12 s.

£. s. d.

Grant - - - - - - 81,100 -
Expenditure - - - - - 80,380 8
Surplus - - - £. 719 12 -



REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class II. has fallen short of the Grants for the year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 73,416 l. 19 s. 4 d.

STATEMENT.

Vote.	•_			Expenditure, compared with Grant.	Extra R Payable to th	
No. of	SERVICE,	Grant.	Expenditure.	Less More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d. £. s. d.	£. s. d.	£. s. d.
1	House of Lords Offices	45,553	44,913 12 1	639 7 11 -	28,000	32,439 - 7
2	House of Commons Offices	49,687	49,688 19 3	_ 1 19 3	35,000	34,918 19 8
3	Treasury	60,552	60,002 - 2	549 19 10 -		
4	Home Office	89,583	89,035 17 7	547 2 5 —	2,900	2,306 1 1
6	Foreign Office	73,102 36,560	70,402 17 6 36,317 11 3	2,699 2 6 — 242 8 9 —	750	649 12 -
7	Privy Council Office	46,719	40,312 - 4	6,406 19 8 -	2,300	1.807 17 -
8	Board of Trade	178,506	174,733 14 6	3,772 5 6 -	37,383	30,536 15 1
9	Privy Seal Office	2,745	967 6 5	1,777 13 7	" 	_
10	Charity Commission	33,255	31,179 2 1	2,075 17 11 —	150	173 4 4
11	Civil Service Commission	26,530	26,470 - 11	59 19 1 —		
12	Copyhold, Inclosure, and Tithe Commission -	18,082	17,039 2 I	1,042 17 11	3.323	3,453 - 6
13	Inclosure and Drainage Acts—Imprest Ex-	8,630	7,464 9 10	1,165 10 2 —	8,000	7,098 19 6
14	Exchequer and Audit Department	50,319	48,956 18 8	1,362 1 4 -	1,881	2,086 5 3
15	Registry of Friendly Societies	5,910	5,762 16 10	147 3 2 -	0.000	614 12 6
16	Local Government Board	765,398	751,805 11 11	13,592 8 1 — 792 8 4 —	2,000	2,269 11 5
17 18	Lunacy Commission, England The Mint, including Coinage	15,094 54,200	14,301 11 8 54,054 5 3	792 8 4 — 145 14 9 —	1,412	1,382 17 6 62,609 13 8
19	National Debt Office	16,657	16,111 19 9	545 - 3	20	23 2 -
20	Patent Office, &c	25,798	25,518 2 8	792 8 4 — — — — — — — — — — — — — — — — — —	9.000	11,863 17 5
21	Paymaster General's Department	23,258	23,190 10 3	67 9 9 -	2	- 15 4
22	Public Record Office	22,519	20,195 8 -	-,	-	
23	Public Works Loan, &c., Commission	11,186	10,641 19 3	544 - 9 -	11,500	11,342 9 9
24	Register Office, General, England	46,611	45,655 8 11	955 11 1 —	4,025	4,190 6 -
25 26	Stationery and Printing Office of Woods, Forests, and Land Revenues,	457,729	447,704 18 4	10,024 1 8 —	38,000	37,996 18 10
	de	25,093	23,148 16 7	1,944 3 5 -	1 - 1	
27	Office of Works and Public Buildings	37,895	36,545 11 9	1,349 8 3 -	100	59 -
28	Secret Service	24,000	13,679 2 4	10,320 17 8 —	_	
29	Exchequer and other Offices in Scotland -	6,307	5,957 18 3	349 1 9 —	700	452 14 1
30 31	Pishery Board, Scotland	12,713	12,638 8 1	74 11 11 —	6,020	6,643 16 1
32	Lunacy Commission, Scotland Register Office, General, Scotland	5,625 6,601	5,189 3 5 6,549 8 3	435 16 7 — 51 11 9 —	400 260	401 17 7
33	Board of Supervision, &c., Scotland	83,828	83,646 1 8	181 18 4	""	267 10 - 64 9 6
34	Household of the Lord Lieutenant of Ireland	6,998	6,980 3 11	349 1 9 — — — — — — — — — — — — — — — — —	850	567 10 -
35	Chief Secretary for Ireland-Offices	27,599	27,268 2 3		200	210
36	Boundary Survey, Ireland	460	454 3 1	5 16 11 —	-	_
37	Charitable Donations, and Bequests Office,	2,085	2,057 17 7	27 2 5 —	41 18 4	56 13 7
38	Local Government Board, Ireland	128,184	123,622 12 2	4,561 7 10 —	1,517	1,455 11 -
39	Public Record Office, Ireland, &c	6,076	5,808 8 8	267 11 4 —	700	739 4 6
40	Office of Public Works, Ireland	29,495	29,459 13 9	35 6 3 —	5	- 3 6
41 42	Register Office, General, Ireland	16,779	16,038 15 4	740 4 8	40	56 12 -
43	General Survey and Valuation of Ireland - Pauper Lunatics, Ireland	21,208 81,100	20,961 - 1 80,380 8 -	246 19 11 — 719 12 — —	8,500	9,864 10 6
Ì	Total £.	2,686,229	2,612,812 - 8	73,418 18 7 1 19 3	304,979 18 4	268,550 7 11
			NET SURPLUS -	- £. 73,416. 19. 4.	Less than Estimated £.	36,429. 10. 5.

Exchequer and Audit Department, 15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.



CIVIL SERVICE ACCOUNTS, 1877-78.

CLASS III.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Civil Service Estimates, Class III., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

VOTE 1. LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES, ENGLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

					_				enditure, d with Gra	nt.	
Survice.		GRA	n t.		Expend	OITU	RE.	Less than Granted		ore ran	ted.
Law Officers:		£.	8.	d.	£.	8.	d.	£. s.	i. £.	s.	d.
A.—Salaries	• •	15,000	-	-	15,000	-	-		-	- .	
B.—Criminal Prosecutions C.—Costs of Legal Proceedings, &c. (oth	er than	31,000	-	-	80,537	5	2	462 14 1	0 -	-	
Criminal)		9,000	_	_	9,487	2	7	• •	487	2	7
D.—Coin Prosecutions E.—War Office, Conveyancing Costs and oth	er Legal	1,500	-	-	1,505		7		5	13	7
Expenses (Civil and Criminal) - F.—Cost of Intervention by Queen's Pro	ctor in	3,500	-	-	3,955	16	1		455	16	1
Divorce Cases G.—Rewards, and other Casual Expenses of		5,500	-	-	2,488	6	1	3,016 13 1	1 -	-	
with Criminal Justice		500	-	-	715	7	9		215	7	8
Solicitor's and Queen's Proctor's Depart	RTMENT:		٠								
H.—Salaries		15,687	_	_	15,947	8	8		260	3	8
I.—Incidental Expenses	• •	250	-	-	37	7	2	212 12 1	0 -	-	
J.—Statute Law Revision, &c		1,450	_	_	1,830	4	5		380	4	5
K.—Parliamentary Agency	• •	1,500	_	_	2,334	16	5	• •	884	16	5
	£.	84,887	-	-	83,884	2	11	3,692 1	7 2,639	4	6
r	Deduct De	ficit -					-	2,639 4	8		
1	Vet Surpli	as to be s	urre	nde	red - ·-	-	£.	1,052 17	1	•	
Estimated Amount of Extra Receipt			-					£ 6,5	00		

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -7,002 6 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .— The following sums have been paid out of the Vote for Law Charges, and out of the Crown's Nominee Account, to the Law Officers for contentious business, their salaries being paid for non-contentious business only, viz.:—

The Attorney General and Clerk The Solicitor General and Clerk Dr. Deane and Clerk - 3,278 17 3 - 73 5 -

-The expenses and costs in the prosecution of the Detectives, Regina v. Meiklejohn and others, fell below the Supplementary Estimate which was taken, principally, for that case.

C.—The Legal Work of the Admiralty having been transferred to the Department of the Solicitor of the Treasury after the Estimate for 1877-78 had been submitted to their Lordships, no provision was made in such Estimate for the Admiralty Legal Expenses, which were, however, charged under the directions of the Treasury against the Vote for Law Charges, England. The Admiralty Conveyancing Costs, &c., which were unprovided for, have thus caused an Excess on this Sub-Head.

E.-A heavy Bill of Costs, amounting to 1,915 l. 13s. 7 d. in the case of Lynall Thomas v. the Queen, commenced and conducted by the Solicitor to the War Office before the transfer of the War Office legal business to the Solicitor of the Treasury, fell in for payment during the year, otherwise there would have been a considerable saving.

F.—The fees to Counsel and expenses out of pocket only are charged against the Vote. The expenditure has been under the control of the Solicitor of the Treasury, as Queen's Proctor, since July 1876. The Estimate was framed on the assumption that the whole costs would be charged against the Vote (according to the practice of the late Queen's Proctor), and that the professional charges, being profits, would be paid into the Exchequer as extra receipts; this system was, however, not approved of by the Treasury, and the Estimate for 1878-70 has been, consequently, reduced to 2,500 l.

G.—The payments for maintenance of Seamen Witnesses at the Outports have been heavy. The cases in which such payments have to be made are not under the control of the Solicitor of the Treasury, who has no means of estimating their probable amount.



VOTE 1 .- LAW CHARGES, ENGLAND-continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

H.—The Excess of 260 l. 3 s. 8 d. is caused partly by the transfer to the Account of 1877-78 (in accordance with the rule laid down in Treasury Circular of September 1876 (14,160) of a sum of 233 l. 19 s. 10 d. paid in June 1878 for Writer's Wages for the quarter ended 30 Merch 1878, and partly by the transfer from Sub-Head B. of a Gratuity of 25 l., paid to a member of the Staff.

I.—The greater part of the Incidental Expenses are charged against the cost of Criminal Prosecutions, under Sub-Head B. The Estimate was taken at 250 L, to meet the probable requirements of the Departments transferred to the Treasury Solicitor; it has been reduced for

J. K.—The work for which the Estimate is taken under these Sub-Heads is not done by, or under the control of, the Solicitor's Department: the myments are made solely under Treasury directions.

					Ехсн	BQU	BR K	LTRA	Reci	RIPTS	١.					_
Estimated Receipts	•	-	-	-	•	-	•	•	-	•	-	-	-	-	-	£. s. d. 6,500
Actual Receipts:													£.	s.	d.	
Costs	-	-	•	-	-	-	-	-	-	•	-		5,745	10	2	
Fines	-	-	-	-		-	-	-	-	-	-	-	69	9	9	
Fees	-	` -	-	-	-		-	-	-	•	-	-	1,177	1	10	`
Unused Stamps	•	-	-	-	-		-	-	-	-	-	-	10	5	-	
		T	OTAL	REC	BIPT	s paid	into	Bxch	equer	•	•	•	-	•	-	7,002 6 9

The Receipts were swollen by the recovery of costs in certain Divorce Cases conducted by the late Queen's Proctor, amounting to 375l. 17s. 9d. which, as the account for the year to which they were incident had been closed, were paid into the Exchequer as Extra Receipts, and not credited to the Vote, as ordinarily would have been the case.

The above explanation applies, also, to a sum of 923l. 10s. 9d., received in respect of old Admiralty cases. The total receipts for costs, otherwise, would have been below the Estimate.

The sum received for Patent Fees was above the average, whilst that received for Fines was below the usual amount.

The Surplus of 925 l. 9 s. 9 d., shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1877, has been surrendered.

Solicitor's Department, Treasury, 30 November 1878.

T. F. Wakefield, Clerk in Charge of Accounts.

A. K. Stephenso Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub- Excess. Heads, viz. :--
 - -Costs of Legal Proceedings, &c. (other than Criminal).
 - D.—Coin Prosecutions.
 - E.—War Office, Conveyancing Costs and other Legal Expenses (Civil and Criminal).
 - G.—Rewards, and other Casual Expenses connected with Criminal Justice.

SOLICITOR'S AND QUEEN'S PROCTOR'S DEPARTMENT.

H .- Salaries.

J.—Statute Law Revision, &c.

K.—Parliamentary Agency.

- 2. Sub-Head E.—War Office, Conveyancing Costs and other Legal Expenses (Civil New Sub-Head. and Criminal).--The Legal Business of the War Office having been transferred to the Department of the Solicitor to the Treasury, the expenses in connection therewith are now charged to the Vote for Law Charges, and a new Sub-Head has this year been introduced into the Estimate.
- 3. There is, as shown by the Account, a Net Surplus to be surrendered, amounting Net Surplus. to 1,052 l. 17 s. 1 d.

								£.		
Grant -	-		•	-	-	-	-	84,887	_	
Expenditure	· -	-	-	-	-	-	-	83,834	2	11
		•	Net	Surp	lus -		-	£. 1,052	17	1

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VOTE 2. CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c., in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.						GRA	Expenditure.				nditure, with Grant.				
SERVI						GRA	NT.		LAPENI	orru.	RE.	Less thun Gra		More than Gran	ted.
Examiners of Crim	INAL	Law	Acco	UNTS	:	£.	s.	d.	£.	s.	d.	£. s.	d.	£. s.	d.
A.—Salaries and Wages B.—Incidental Expenses	•	•	-	-	-	2,370 6	_	_	2,294 3	7	9	$\begin{array}{rr} 76 & - \\ 2 & 12 \end{array}$	3	_	
CLERKS OF ASSIZE:															
C.—Salaries	•	-		-	-	16,288	_	_	16,978	1	8	-	-	690 1	8
D.—Travelling Expenses	-	-	-	-	-	3,700	-	~	4,203		1	•	•	503 11	1
E.—Incidental Expenses	-	-	-	-	-	70	-	-	41	8	6	28 16	6	_	
CENTRAL CRIMINAL	Cour	r :													
F.—Salaries	-	-	•	•	•	4,260	-	-	4,274	10	4	•	-	14 10	4
MIDDLESEX SESSIONS	:														
G.—Salaries	-	•	-	-	•	850	-	-	798	_	-	52 –	-		
Court for Consider Reserved:	ATION	OP (Crow	n C	ASES										
H.—Salary	-	-	-	-	-	180	_	-	180	_	-			-	
I.—Incidental Expenses	-	•	•	-	-	6	-	-	4	5	6	1 14	6	_	
CRIMINAL PROSECUTION K.—Repayments to Countie		Boro	ughs	-		150,000	_	_	149,814	13	6	185 6	6	_	
Sheriffs' Expenses:						•									
L.—Repayments to Sheriffs		_	_	_	_	11,200	_	_	11,194	10	0	5 1	10	1.	
M.—Salary	_		-			11,200	_	_	180		<i>z</i>	0_1	10		
•	_			-											
COMPENSATION TO C	CLERI	KS OF	THE	PE	ACE										
N.—Compensations -	•	-	-	-	-	4,500	-	-	3,986	4	1	513 15	11	_	
EXTRADITION EXPEN	SES:														
O.—Expenses under various	Tres	ties	-	•	•	100	-	-	207	18	9	-	-	107 18	9
					£.	193,710	-	_	194,160	14	4	865 7	6	1,316 1	10
]	Dedi	ıct Surpl	us				865 7	7 6
							7	Tat '	Deficit to	he		ı	**		
							1	1 CL .	Denoit 10	ne	vote	u	£.	450 14	. 4

Estimated Amount of Extra Receipts payable to Exchequer - - 20 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 64 2 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

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A .- The expenditure for Writers proved smaller than had been anticipated.

B., E., and I.—These expenses cannot be estimated with precision.

C.—This deficiency arose partly from an increase of Salaries resulting from a re-arrangement of the Northern and North Eastern Circuits, on the death of the late Clerk of the Crown, Lancaster, and partly from the fact that certain payments which had been provided from the Estimate for 1876-77 came in course of payment in 1877-78.

VOTE 2.—CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

- D .- The Excess of expenditure beyond Estimate was mainly caused by the operation of the Winter Assizes Act.
- F.-Under-estimated.
- G .- This expenditure depends upon the number of days on which the Assistant Judges are actually employed, and cannot, therefore, be exactly estimated.
 - K. and L.—Approximate Estimates.
- N.—The amount of the compensations payable from this Sub-Head varies with the fees received by the Clerks of the Peace. Moreover the number of the recipients is in course of diminution by death.
- O.—The expenses borne by this Sub-head represent the cost of handing over to the proper authority, the fugitive criminals captured under treaties of extradition; as such, they vary with the number of the criminals, and cannot, therefore, be exactly estimated.

EXTRA RECEIPTS The amount brought to account									£.		
Fees received on South Eastern Circuit	-	-	-	•	-	-	-	•	_	5	_
Repayment of Overpayment in 1876-77	•	-	•	-	-	-	-	-	_	15	6
Fees, Central Criminal Court	•	-	-	-	•	-	-	-	22	9	_
Produce of sale of Old Parchment, &c.,	sold	by ord	ler of	Cour	t -	-	-	-	40	12	6
								£.	64	2	_

The 40 l. 12 s. 6 d. arising from the sale of old stores was an exceptional item.

A Grant has been taken for 419 l. 11 s. 10 d., the Deficit shown on the Account of the Vote "Criminal Prosecutions, Sheriffs' Expenses, &c.," for the year ended 31st March 1877.

> R. E. Welby, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,

Examined.

H. B. Arber.

Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Excess. Sub-Heads:-

CLERKS OF ASSIZE.

- C.—Salaries.
- D.—Travelling Expenses.

CENTRAL CRIMINAL COURT.

F.—Salaries.

EXTRADITION EXPENSES.

- O.—Expenses under various Treaties.
- 2. The Net Deficit to be voted is, as shown by the Account, 450 l. 14 s. 4 d. s. d.

Net Deficit.

Grant -	-	-	-	-	-	-	-	-	193	3,710	-	-
Expenditure	•	-	-	-	-	-	-	-	194	1,160 1	1 	4
				Net Deficit				-	£.	450 14	Ł	4

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VOTE 3.

CHANCERY DIVISION OF THE HIGH COURT OF JUSTICE, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHANCERY DIVISION of the HIGH COURT of JUSTICE, &c., in the Year ended 31st March 1878, showing a Surplus or Deficit upon each Sub-Head of the Vote.

			Expenditure, compared with Grant.			
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
A.—Salaries	164,821	163,100 13 2	1,720 6 10	_		
B-Scrivenery	8,650	7,746 5 8	908 14 9	_		
C.—Travelling Expenses	8,455	2,293 3 6	1,161 16 6	_		
D.—Incidental Expenses	502	530 17 8		28 17 8		
E.—Salaries and Allowances formerly paid from the Hanaper	102	97 8 8	4 16 4	_		
£	177,580	173,768 3 3	3,790 14 5	28 17 8		
Deduct D	eficit		28 17 8			
Net Surpl	us to be surrender	ed £ .	3,761 16 9			
Estimated Amount of Extra Receipts paya	ble to Exchequer		£			
Amount of Extra Receipts realised in the Exchequer	Year ended 31st	March 1878, an	d paid into 87,8	192 8 9		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-Head has arisen from the offices of Tipstaff to the Master of the Rolls, and one of the Examiners having been vacant during the year, and from changes on vacancies in some of the offices.

B.—The Saving under this Sub-Head has arisen from the expenses of writing in the Enrolment Office, and the

B.—The Saving under this Sub-Head has arisen from the expenses of writing in the Enrolment Office, and the Record and Writ Clerks offices having been less than at the time of making the Estimate they were thought likely to be.

C.—The Saving under this Sub-Head has arisen chiefly from the Travelling Expenses of the Masters in Lunacy, and the Official Referees having been less than the Estimate.

D.—The Excess over the Grant on this Sub-Head has been caused by the increase of police expenses occasioned by the employment of a police constable to attend the Court of the new Vice Chancellor.

E.—The Saving under this Sub-Head consists of deductions from the Sums voted in respect of Fees formerly payable to the Hanaper.

Note.—I have been informed by the Clerk in charge of Accounts of the Home Office Vote, that Dr. Crichton Browne, one of the Visitors of Lunatics, has received from the Home Secretary 52 l. 10 s. for a special inquiry; and that that sum has been charged to Sub-Head C. of that Vote.

I have also been informed that the Chief Clerk in the Crown Office, House of Lords, receives from the Vote for Miscellaneous Expenses, Class VII., Vote 2, some extra remuneration, consisting of a commission on fees paid on all appointments conferred, and patents of creation granted.

The remuneration varies with the number and nature of such appointments, and amounted in the year 1877-8 to 6 l. 0 s. 11 d.

EXTRA RECEIPTS.—The Receipts in respect of "Fees of Taxation," and Lunacy per-centage exceeded those of the previous year by 2,600 l. and 2,450 l. respectively. There was also an increase of 245 l. in Chancery brokerage.

The Surplus of 3,217 l. 3 s. 6 d., shown on the Account of the Vote "Chancery Division of the High Court of Justice, &c.," for the year ended 31st March 1877, has been surrendered.

Chancery Pay Office, November 1878.

S. Parkinson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer.



VOTE 3.

CHANCERY DIVISION OF THE HIGH COURT OF JUSTICE, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate, under the following Sub-Head, viz.;—

D.—Incidental Expenses.

2. There is, as shown by the Account, a Net Surplus to be surrendered, amounting to Net Surplus. 3,761 l. 16 s. 9 d.

£. s. d.

Grant - - - - 177,530 - -

Expenditure - - - - 173,768 3 3

Net Surplus - - - £. 3,761 16 9

VOTE 4. QUEEN'S BENCH, COMMON PLEAS, AND EXCHEQUER DIVISIONS OF THE HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Queen's Bench, Common Pleas, and Exchequer Divisions of the High Court of Justice, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

· Serv						C-	=		F			C			nditure, with Grant	•
SERV	ICE.					GRA	INT.		Expeni	DIT	JRE.	than (Less Gra		More than Gra	
A Marshals of the Judge	s -	•	•	•	-	£. 2,590	s. -	d. -	£. 2,900	s. -	d. -	£.	8.	d. -	£. s. 310 -	d.
JUDGES' CLERKS AND B.—Salaries and Wages C.—Incidental Expenses	OTE	BR OF	FICEI - -	RS : - -	•	19,220 25	-	-	19,410 17	2 10	9 2	- 7	9	10	190 2	9
Associates: D.—Salaries E.—Incidental Expenses	-	-	-	•	-	4, 928 30	<u>-</u>		5,027 14	4 5	6 8	15	14	- 4	104 4	6
MASTERS' OFFICES: F.—Salaries and Wages G.—Law Writing - H.—Incidental Expenses	-	-	-	-	-	17,762 610 80	- -	1 1	16,695 435 78	9	6 4 11	1,066 174		8	=	
CROWN OFFICE, QUER I.—Salaries and Wages - K.—Law Writing - L.—Incidental Expenses	n's B	BENCH	:	•		4,018 50 10	-	-	4,017	3 12	5 9	-	12	-	4 3 8 12	
REGISTRY OF JUDGME M.—Salaries and Wages N.—Incidental Expenses	nts, (- -	Со мм о	ри Р -	LEAS:	-	631 1	-		631 -		6	-	17		- 14	6
REGISTRY OF CERTI WOMEN: O.—Salaries	FICAT.	es, &	.c.,]	Marr:	IED	5 06		_	588		-	•		-	82 13	_
P.—Incidental Expenses QUEEN'S REMEMBRAN Q.—Salaries und Wages R.—Incidental Expenses	cer's	Оррі	CE:	-	-	2,698 10	_	1 1	2,694	13 11 10		- 8 1	6 8 9	9 9 4	<u> </u>	
TRIAL OF ELECTION P S.—Allowances to Officers o Pleas	ETITION OF THE	ons: Cour	t of	Comn	ion	150	_			10	•	150		4	_	
T.—Allowances to Officers f during Trials - U.—Travelling Expenses V.—Hire of Court Houses, l	- Recep	-	•	•		100 200	-	1 1	:	•	•	100 200	-	-	-	
other Statutory Expe WINTER A V. 1.—Remuneration of Sp Staff	1 88121	ss: Comu	- uissio	ners	and	500	-	1	611	18	1	500	-	-	611 18	7
CIRCUIT E			d Cle	erks	-	8,200	-	_	4,758			•		-	1,558 12	
DISTRICT REGISTRIES O X.—Salaries and Expenses				OURT:	£.	5,850 62,660		-	3,862 61,813			1,487 8,712		9	2,866]	9
				Dedu		·					•	2,866		9	-,	

Estimated Amount of Extra Receipts payable to Exchequer - - - - 11,800 - - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 12,830 18 -

VOTE 4.—QUEEN'S BENCH, COMMON PLEAS, AND EXCHEQUER DIVISIONS OF THE HIGH COURT OF JUSTICE—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Excess was principally occasioned by the appointment of additional Marshals, consequent on the holding of the Autumn Assize.
- B.—The demand for temporary clerical assistance in the various Divisions of the High Court proved larger than had been anticipated.
- C., E., G., H., K., L., N., P., and R.—These expenses vary with the requirements of the Courts and Offices, and cannot be precisely estimated.
- D.—With the view of facilitating the hearing of cases, the Judges on several occasions during the year held concurrent sittings at Westminster and Guildhall, instead of holding the Courts in each place on alternate days. This arrangement necessitated an increase of expenditure in the Associates' Office.
 - F.—The surplus on this Sub-Head was due partly to vacancies and partly to an over-estimate.
 - I. and M.—Under-estimated.
- O.—This deficiency was partly due to an increase in the salary of the Registrar, and partly to an augmentation of the charge for occasional copying.
 - Q.—The copying was over-estimated.
- S., T., U., V.—These expenses depend upon the number of petitions presented and brought to trial, and cannot accordingly be foreseen. No expenditure was incurred during the year.
- V. 1.—This Sub-Head contains the remuneration of the three Commissioners, who, with three Judges, presided at the Autumn Assize 1877. These expenses were not contemplated when the Estimate was framed.
- W.—These travelling expenses were augmented beyond the Estimate by the duration of the Winter Assize, and by the holding of the Autumn Assize 1877.
- X —This surplus arose from the fact that one quarter's salary and expenses did not come in course of payment during the financial year.

EXTRA RECEIPTS.—The Middlesex Registry Fees proved larger than had been expected. The Total of Fees of all kinds realised in the year is thus composed:—

						z.	5.	a.
Fees, Middlesex Registry	-	-	-	-	•	6,035	9	-
Fees, District Registries*	-	-	-	-	-	5,907	15	5
Fees, Associates, Liverpool and Manchester	-	-	-	-	-	478	18	4
Fines and Penalties, Crown Office	-	•	-	•	-	408	15	3
					•			_
					£.	12,830	18	-

^{*} These Fees are now taken in stamps.

The Surplus of 4,060 l. 12 s. 11 d., shown on the Account of the Vote "Queen's Bench, Common Pleas and Exchequer Divisions of the High Court of Justice," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.

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VOTE 4.

QUEEN'S BENCH, COMMON PLEAS, AND EXCHEQUER DIVISIONS OF THE HIGH COURT OF JUSTICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

A.—Marshals of the Judges.

JUDGES' CLERKS, AND OTHER OFFICERS:

B.—Salaries and Wages.

ASSOCIATES:

D. - Salaries.

CROWN OFFICE, QUEEN'S BENCH:

I.—Salaries and Wages.

K .- Law Writing.

REGISTRY OF JUDGMENTS, COMMON PLEAS:

M.—Salaries and Wages.

REGISTRY OF CERTIFICATES, &c., MARRIED WOMEN.

O.-Salaries.

WINTER Assizes:

V. 1.—Remuneration of Special Commissioners and Staff.

CIRCUIT EXPENSES:

W.—Travelling Expenses of Judges and Clerks.

Additional Sub-Head V. 1. Sub-Head X.

- 2. V. 1.—This is a new Sub-Head, not contemplated when the Estimate was framed.
- 3. Sub-Head X.—This Sub-Head includes an amount of 3 l. 7 s. 6 d. paid to a boy for salary for which no receipt has been produced: the boy is stated to have gone away to sea, and as there is no reason to doubt that the amount was really paid, it has been admitted as a charge against the Vote.

Net Surplus.

4. The Net Surplus to be surrendered is, as shown by the Account, 846 l. 4s.

										Ł.		
Grant -		-	•	•	-	-	-	- .	-	62,660	-	-
Expenditu	re	-	-	-	-	-	-	-	-	61,813	16	'-
						Net Sur	plus	-		£. 846	4	-

VOTE 5.

PROBATE AND DIVORCE REGISTRIES OF THE HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PROBATE and DIVORCE REGISTRIES of the HIGH COURT of JUSTICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

									Exper compared v	diture, vith Grant.
Service.				Gra	NT.		Expenditi	JRR.	Less than Granted.	More than Granted.
CHIEF PROBATE REGISTRY, &c). :			£.	8.	d.	£. s.	d.	£. s. d.	£. s. d.
A.—Salaries	-	-	-	42,112	_	_	41,375 12	2	786 7 10	_
B.—Copying and Registering Wills	-	-	-	7,500		_	6,799 -	_	701	_
C.—Police	-	-	-	290		_	289 16	-	- 4 -	
D.—Incidental Expenses	-	-	-	175	_	-		10	75 10 2	
DISTRICT PROBATE REGISTRIE	: s									
E.—Salaries	-			42,080	_	_	41,548 3	1	581 16 11	
F.—Copying and Registering Wills	-	-	-	1,600		_	1,618 16			18 16 8
G.—Incidental Expenses	-	-	-	200		_	165 5		84 14 7	- 10 10 0
			£.	98,957	-	-	91,896 3	2	2,079 18 6	18 16 8
	D	educ	t De	ficit -	-				18 16 8	
	N	et S	urplu	s to be su	rren	dere	ed	£.	2,060 16 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Vacancies have occurred, and the time that has elapsed before they have been filled up, together with the difference between the maximum and minimum of the class, greatly affect this Sub-Head.
- B.—Some difficulties were consequent upon the change from engrossing to roundhand of the Registering the Copies of Wills, and we were prevented from getting a larger amount of work done.
- D.—This is an over-Estimate. Provision had been made for charges for the carriage of forms and stationery, which should have been estimated under Sub-Head G.
- E.—A vacancy has occurred, and an allowance fallen in, and the delay in filling up appointments will account for the difference in this Sub-Head.
 - F.—This is considered a fair Estimate.
- G.—There has not been a fair opportunity of estimating this Sub-Head, and the same remark applies to D. We have not had any experience in carriers' charges, &c. &c.

The Surplus of 764 l. 18 s. 2 d., shown on the Account of the Vote "Probate and Divorce Registries of the High Court of Justice," for the year ended 31st March 1877, has been surrendered.

Jos. Fred. Coleman, Record Keeper, Clerk in Charge of the Accounts.

Chas. J. Middleton, Senior Registrar, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 5.

PROBATE AND DIVORCE REGISTRIES OF THE HIGH COURT OF JUSTICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THE Expenditure has exceeded the Estimate under the following Sub-Head:-

DISTRICT PROBATE REGISTRIES:

F.—Copying and Registering Wills.

Net Surplus.

2. There is, as shown by the Account, a Net Surplus of 2,060 l. 16 s. 10 d. on the Grant, which will have to be surrendered to the Exchequer.

									£.	s.	d.
Grant -	-	-	-	-	-	-	-	-	93,957	-	_
Expenditure	-	-	-	-	-	-	-	-	91,896	3	2
				Net	Surpl	us		-	£. 2,060	16	10

. Vote 6. ADMIRALTY REGISTRY OF THE HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Salaries and Expenses of the Offices of the Registrar and Marshal of the ADMIRALTY DIVISION of the HIGH COURT of JUSTICE, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

		GRANT.	Expenditure.	Expen	diture, vith Grant.
Service.		GRANT.	EXPENDITURE.	Less than Granted.	More . than Granted.
	<u></u>	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries		13,131	12,616 12 4	514 7 8	
B.—Incidental Expenses	- •	200	183 12 -	16 8 -	
	£.	13,831	12,800 4 4		
	Surpl	us to be surrender	ed £.	530 15 8	

£. s. d. Estimated Amount of Extra Receipts payable to Exchequer - - - - 1,400 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 1,479 9 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- Salaries :

The difference under this Sub-Head between the amount of the Estimate and the sum actually expended arises chiefly from the payments made to Her Majesty's Collectors and to Shipkeepers for arresting and detaining Vessels by Warrants issued from the Principal and District Registrics, which it is not possible to estimate with any great degree of accuracy, as they depend upon the number of Vessels arrested, and the length of time during which they may be detained under arrest, thus:—

It was estimated that 1,000 l. would be paid to Collectors and Shipkeepers at the Outports for acting upon Warrants issued from the Principal Registry, whereas the amount actually paid to them was	z.	5.	a.
only 876 l. 13s. 10 d., leaving a saving of It was estimated that 200 l. would be paid to Shipkeepers for detaining Vessels under arrest in the Port	123	6	2
of London, whereas the amount actually paid to them was only 131 l. 6 s., leaving a saving of - lt was estimated that 300 l. would be paid to Collectors and Shipkeepers acting upon Warrants issued	68	14	-
from District Registries, whereas only 107 l. 1 s. was spent for this purpose, leaving a saving of This Sub-Head also comprises the amount of Fees paid to Merchant Referees for assisting the Registrar in "References." These Fees cannot be accurately estimated, as they depend to a great extent upon the number of "References" and the amounts in dispute. It was estimated that 750 l. would be required for this purpose, whereas 706 l. 18 s. was the amount actually expended, making a	192	19	_
saving of	43	-	_
A saving was effected, under the head of "Temporary Clerical Assistance," of And Salaries being estimated in round numbers, caused a variation between Estimate and Expenditure of		11	
Thus there was a Gross Saving on Salaries of	536	18	8
On the other hand, 11 l. was paid to a Writer whom it was found necessary to employ during the illness of one of the Clerks in the Marshal's Office, and 11 l. 11 s.* was paid to a Temporary Messenger employed to fill the place of the Permanent Messenger in the Marshal's Office, who was also absent for a time through illness. This expenditure, which was not anticipated when the Estimate was framed, will have to be deducted from the Gross Saving	22	11	
Making the Net Saving on Salaties £.	514	7	8
			

^{*} Expenditure authorised by Treasury Letters-12,699, of 4th August 1877; 13,029, of 11th August 1877.

VOTE 6 .- ADMIRALTY REGISTRY OF THE HIGH COURT OF JUSTICE-continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant—continued.

B.—Incidental Expenses.—Approximate Estimate.

EXTRA RECTIPTS .- Under-estimated nearly 100 L

There has been a progressive increase of late years on the amount of the Fees received in Cash; thus-

										£.	s.	d.	
In 1875-6 they	amounted	l to	•	-	-	-	-	•	•	800	10	-	
In 1876-7	"	-	•	-	•	•	-	-	-	1,187	1	5	
And in 1877	22	•	•	-	-	-	-	-	-	1,479	9	1	

This progressive increase is principally due to an increase in the arrest and possession Fees for the arrest and detention of Vessels sold by Order of the Court, augmented by Fees received from Her Majesty's Collectors at the Outports for arresting and detaining Vessels by Warrants issued from District Registries.

The Surplus of 295 l. 19 s. 1 d., shown on the Account of the Vote "Admiralty Registry of the High Court of Justice," for the year ended 31st Marth 1877, has been surrendered.

Admiralty Registry, Somerset House, 3 June 1878.

H. C. Rothery, Registrar, Accounting Officer.

Frederic Clark,
In charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined, ... C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Addition to Salary.

1. Sub-Head A., "Salaries."—THERE being no note to that effect in the Account, I have to observe, that one of the Messengers, in addition to his salary, was paid, out of Vote 6 A, Class III., "Wreck Commissioner's Office," a sum of 52 l. 10s. as Caretaker, for cleaning the court and rooms of the Wreck Commissioner at Westminster.

Surplus.

2. The Surplus to be surrendered is, as shown by the Account, 5301. 15s. 8d.

								£.		
Grant -	-	-	-	-	-	-	-	13,331	_	-
Expenditure	-	-	-	•	-	-	-	12,800	4	4
				Su	rplus	-		£. 530	15	8

VOTE 6 A.

WRECK COMMISSIONER'S OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for WRECK COMMISSIONER'S OFFICE, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

B.—Travelling Expenses (of Wreck Commissioner and his officers)					~						COI			diture, vith Gı		
A.—Salaries 1,523 19 1 268 - 11 B.—Travelling Expenses (of Wreck Commissioner and his officers) 2,000 1,887 18 9 D.—Magistrates for holding Inquiries 6,000 4,617 8 5 E.—Shorthand Writers 2,000 1,525 6 8 F.—Incidental Expenses 2,000 44 5 9 155 14 3 £. 12,292 9,805 1 1	Service.				GRA	NT.		EXPENI	DITU	RE.			ed.			
B.—Travelling Expenses (of Wreck Commissioner and his officers)	A Salaries	_					d.							£		8. 6
and his officers) 300 206 7 5 93 12 7 112 1 3 1 2 1 3 1 2 1 3 1 3 1 3 1 3 1 3		Com	missi	oner	1,792	-	-	1,528	18		208	-	11			
D.—Nautical Assessors 6,000 4,617 8 5 1,882 16 7 E.—Shorthand Writers 2,000 1,525 6 8 474 18 4 5 9 155 14 8 £. 12,292 9,805 1 1	and his officers)	-	-	-	300	-	_	206	7	5	93	12	7		_	
E.—Shorthand Writers 2,000 1,525 6 8 474 18 4 - 200 44 5 9 155 14 8 2,000 9,805 1 1		•	•	-		-	-	•		-					_	
FIncidental Expenses 200 44 5 9 155 14 3 £. 12,292 9,805 1 1		-	•			-		•			,				_	
		-	-	-			_								_	
Surplus to be surrendered £. 2,486 18 11				£.	12,292	-	-	9,805	1	1				-		
)			s	urplu	s to be su	rrei	der	ed	•	£.	2,486	18	11			
£. s. d Estimated Amount of Extra Receipts payable to Exchequer 500											<u> </u>			£.	s . 0	l.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The services of a Temporary Messenger, for which provision had been made, were not required; the expenditure for Copying fell short of the Estimate, and the Allowances to Keepers of Local Courts, &c. proved less costly than had been anticipated.

B., C., D., E., F.—The expenditure under these Sub-Heads depends upon the number and gravity of the inquiries into Shipping Disasters. A precise forecast is, therefore, impossible.

EXTRA RECEIPTS.—No amount was actually brought to account in the course of the Year 1877-78 for Fees in Ecclesiastical and Maritime Appeals, but a sum representing the fees for that period was paid in in the course of 1878-79. No Courts for Survey were held in the year.

The Surplus of 322 L 8 s. 3 d, shown on the Account of the Vote "Wreck Commissioner's Office," for the Year ended 31st March 1877, has been surrendered.

Treasury Chambers, 39 November 1878.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,

Examined, H. B. Arber. Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 6 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 2,486 l. 18 s. 11 d.

£. s. d.

Grant - - - - - - - 12,292 - - Expenditure - - - - - 9,805 1 1

Surplus - - £. 2,486 18 11

Vote 7. LONDON BANKRUPTCY COURT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LONDON BANKRUPTCY COURT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

•			Expe compared	nditure, with Grant.
Service.	GRANT.	Expenditure.	Less than Granted.	More. than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	36,740	35,802 18 7	1,437 1 5	_
B.—Travelling	100	21 - 6	78 19 6	_
C.—Office Copying	1,000	915 18 1	84 6 11	_
D.—Incidental Expenses	1,500	1,832 17 9	167 2 8	_
ECosts of Prosecution ordered by the Court unde 32 & 33 Vict. c. 62, s. 16.	12,000	13,752 8 5		1,752 3 5
£	51,840	51,324 13 4	1,767 10 1	1,752 3 5
Deduct	Deficit		1,752 3 5	
Net Sur	lus to be surrende	red £.	15 6 8	

Estimated Amount of Extra Receipts payable to Exchequer -4,000 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 5,160 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-Head is attributable (1st) to a vacancy caused by the resignation of one of the Taxing Masters being supplied by the promotion to that Office of the Receiver of late Insolvent Debtors Court; (2nd) to a vacancy caused by the resignation of First Class Clerk not being filled up, and (3rd) to the estimated Amount for Counsels' Fees in the Solicitor's Departments being in excess of the Amount actually required.

B.—Estimated Expenses were not incurred.

C .- Casual Saving.

D.- Ditto.

E.—The excess under this Sub-Head was met by the appropriation of Savings under the other Sub-Heads. Treasury Letter, No. 15,044, date 21 September 1877.

EXTRA RECEIPTS.—It is impossible to estimate with any accuracy these Receipts. They arise principally from business done under old Bankruptcies, which considerably fluctuates.

The Surplus of 305 l. 0 s. 5 d., shown on the Account of the Vote "London Bankruptcy Court," for the year en ded 31st March 1877, has been surrendered.

12 November 1878.

M. Parkyns, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 7.

LONDON BANKRUPTCY COURT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. An Expenditure in excess of the Estimate has taken place under the following Excess. Sub-Head:—

E.—Cost of Prosecutions.

- 2. Sub-Head A., Salaries.—There being no note to that effect on the Account, I have to observe that the Junior Clerk in the Office of the Comptroller in Bankruptcy receives, in addition to his Salary, a Compensation Allowance of 25 l. 10 s. per annum, as late Usher in the Exeter Bankruptcy Court, which sum is defrayed out of the Vote for "Superannuation and Retired Allowances," Class VI., Vote 1.
- 3. There is, as shown by the Account, a Net Surplus to be surrendered, amounting to Net Surplus. 15 l. 6 s. 8 d.

										£.	8.	d.
Grant -	-	-	-	-	-	-	-		-	51,340	. -	-
Expenditure	-	_	-	-	-	-	-		-	51,324	13	4
				Net	Surpl	us -	-	-	£.	15	6	8

VOTE 8. COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

,		GRA	Expenditure.			Expenditure, compared with Grant.								
Service.	SERVIUE.						EXPEND	ITU	RE.	Le than G		More than Grante		
				£.	s.	d.	£.	s.	d.	£.	s. d.	£. s	. d.	
A.—Salaries	-	-	-	349,090	_	_	860,491	6	11	-	-	11,401	6 11	
B.—Travelling and Subsistence	-	-	-	18,085	_	_	18,479	8	8	•	-		8 3	
C.—Printing and Stationery	-	•	•	17,744	-	_	18,879	11	6	•	-	1,185 1	1 6	
D.—Registrars in Bankruptcy -	-	-	-	37,824	-	-	40,318	1	8	-	-	,	1 8	
E.—Postage	-	-	•	8,561	-	-	9,328		6	•	-		2 6	
F.—Conveyance of Persons Committed	-	-	•	8,012		-	3,278	8	6	•	•	266	3 6	
G.—Incidental Expenses	•	-	•	1,425	-	-	1,199	18	8	225	1 4	_		
			£.	485,241	-	-	451,974	18		225	1 4	16,958 1	4 4	
		_			D	edu	ct Surplu					225	1 4	
					N	et I	Deficit to b	be v	roted	l	- £.	16,783 1	3 -	

Estimated Amount of Extra Receipts payable to Exchequer - - - 388,000 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 434,641 7 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

ditto.

ditto.

harged	under S	Salarie	s.											
				formerly	pays	ble o	ut of this	Head, suc	n as conveying	books	from	Offices to	Courts,	being no
				ditto										
E.—	Ditto	-	-	ditto	-	•	ditto.							
D.—	Ditto	•	-	ditto	•	-	aitto.							

Memorandum.—Mr. Nicol received Head Money on Income Tax collected during the year ended 31st March 1876, 97 l., of which 50 l. was paid to his Assistant, Mr. Twiss.

EXTRA RECEIPTS.—The excess on Extra Receipts has arisen also from the great increase in the business.

The Surplus of 9,976 l. 5 s. 5 d., shown on the Account of the Vote "County Courts," for the year ended 31st March 1877, has been surrendered.

Treasury Chambers, November 1878.

B .- Ditto

C .- Ditto

A .- Great increase in the business of the County Courts.

ditto

ditto

Henry Nicol,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, C. A. de Valmer.



COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, Excess. viz. :-
 - A.—Salaries.
 - B.—Travelling and Subsistence.
 - C.—Printing and Stationery.
 - D.—Registrars in Bankruptcy.
 - E.-Postage.
 - F.—Conveyance of Persons Committed.
- 2. Pursuant to 9 & 10 Vict. c. 95, s. 46, the Treasury requires that the Registrar of Account Form H. each Court shall, within one month from the 31st March in each year, make up and should be furnished forward to the Comptroller and Auditor General an account of all moneys paid over by Registrars. him to the Treasurer of his Court according to Form H.

3. In regard to the Registrar of the Court at Newbury, I have to report that, The same not notwithstanding his attention was drawn to the above enactment, and instruction by delivered by the letters respectively dated 13th June, 1st August, and 8th October 1878, the required Registrar at Newbury. account has not been received.

4. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting Net Deficit. to 16,733 l. 13 s., for which a Vote will be required.

										£.		
Grant -	-	-	-	-	•	-	-	•	-	435,241	_	-
Expenditure •	-	-	-	-	-	-	-	-	-	451,974	13	-
					Net	Defi	cit -		£	. 16,733	13	-

VOTE 9. LAND REGISTRY OFFICE.

ACCOUNT the Sum Expended, compared with the Sum Granted, for the Office of Land Registry, in

	Service.			GRA	NT.		Expend	ITU	RB.	c	Experompared	nditure, with Gra	ant.	
•	······································										Less Granted.	than	fore Grai	
				£.	s.	d.	£.	s.	d.	£.	s. d.	£.		d.
A.—Salaries -	- • • • •	•	•	5,401	-	-	5,402	5	8	•	• •	1	5	3 :
B.—Incidental E	xpenses	-	•	17	_	-	87	18	2	-	• •	20	18	2:
			£.	5,418	-	-	5,440	3	5	•				
							Deficit t	o be	vot	ed -	£.	22	8	5
Esti	imated Amount of Extra 1	Recei	nts nav	able to E	xch	egue:	r			_		£. s.	d. -	
	ount of Extra Receipts res					-		o Es	rche	aner		13 1	6	
					-, -					1			•	
	EXPLANATION of the	Can	ises of	Variatio	n h	etw	een Exp	endi	itur	e and (Frant.			
A.—An under-es				V 41.144	,	•••	001			· ·	<i></i>			
B.—An under-e														
Tames Snellano	ve, late the Housekeepe	- an	d form	arly the	M	2000	nger in t	ha (റങ്ങ	e of 1	Land R	orietry	TOO	ai zad
a superannuation a	llowance of 30 l. per annu	um, W	hich c	eased on l	dis d	leath	on 20th	Feb	ruar	y 1878.		-8u.y,	1001	-1100
A Grant has bee	on taken for 23 <i>l</i> . 4 s. 10 <i>d</i> [arch 1877.	., the	Defici	t shown o	n th	e A	ccount of	the '	Vote	" Land	l Registr	y Office,	" fo	r the
6 Decembe		_							,	B. Sper	cer Follo Acco	ett, ounting	Offic	er,
	I certify that this Accou	nt be	as been	examined	une	ler 1	my directi	ons,	and	is corr	ect.			
Examined,						C	omptrolle	- G		W_m, D_m	unbar,	'a Eak		
	de Valmer.					C					of Public			er _{y.}
					1 7		0					,		
					A O.	ГE	9.							
	REPORT OF	TH	E CO	MPTR	OL.	LE!	R AND	Αl	J D	ITOR	GENE	RAL.		
Excess.	1. THERE has been	n an	Exces	s of Exp	end	itur	e under	eacl	h Sı	ab-Hea	d of the	Vote.		
Deficit.	2. There is, as sh							ıre	bey	ond the	e Grant,	amoun	ting	; .
	10 22 <i>l</i> 3s. 5 d., for	w mc	TT 84 V	OF MIII	DG I	equ	111 EM•			£.	s. d.			
	Grant	-	-			-		•	-	5,418	3			
	Expenditu	ıre	-			•			_	5,440	3 5			

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Deficit - - £. 22 3 5

Vote 10. POLICE COURTS, LONDON AND SHEERNESS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE COURTS, LONDON and SHEERNESS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.				!	Grant.	Expenditure.	Expenditure, compared with Grant.				
~2571C2.					- CHANT	DATENDITURE.	Less than Granted.	More than Granted.			
Metropolitan Pol	св Со	URTS:			£. s. d.	£. s. d.	£. s. d.	£. s. d.			
A.—Salaries	-	-	-	-	13,715	18,450 17 10	264 2 2	_			
B.—Travelling Expenses -	•	•	-	-	248	252 16 9		4 16 9			
C.—Clothing	-	-	-	•	75 – –	71 9 5	3 10 7	_			
DLegal Expenses	-	•	•	•	20		20	_			
E.—Incidental Expenses -	•	-	-	•	127	187 12 2		10 12 2			
Police Court, Shi	ern es	B :									
F.—Salary of Clerk	-	•	-	•	260	260	_	_			
				£.	14,445	14,172 16 2	287 12 9	15 8 11			
				Ded	uct Deficit		15 8 11				
				Net	Surplus to be su	rrendered - £.	272 3 10				

Estimated Amount of Extra Receipts payable to Exchequer - - - 10,000 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 11,296 16 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Saving arose from the deaths and resignations that occurred among the Officers of the Courts during the year.
- B.—This Increase was owing to the additional business transacted at the Courts being beyond what was anticipated.
- C.—The full issue of Clothing was not supplied in the case of the Gaolers, owing to Police Serjeants being appointed to act in that capacity at five of the Courts during the year 1877-78.
 - D.—No legal expenses were incurred during 1877-78.
 - E.—This Increase was owing to the additional business transacted at the Courts being beyond what was anticipated.

EXCHEQUER EXTRA RECEIPTS.—These have arisen from—		•					£.	8.	d.
i. Fines at the Metropolitan Police Courts	-	•	•	-	-	-	11,185	6	3
ii. Unclaimed costs at the Metropolitan Police Courts iii. Old uniforms sold at the Metropolitan Police Courts	•	•	-	•	-	-	21	_	3
iv. Fines at the Sheerness and Chatham Courts	-	-	•	•	•	-	1	4	_
and the state and Onatham Courts	-	-	-	-	-	-	89	5	9

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VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—continued.

The Police Court Fines realised over 1,000 l. more than the Estimate. This is accounted for owing to there having been several convictions under the Licensing Act during the year 1877-78. There have also been some heavy fines under the Betting Act, including two of 100 L each, in January 1878, at Clerkenwell Police Court. At Worship Street, in October 1877, a Gas Company was fined, and paid 400 L. These large fines (amounting to 600 L) with those paid under the Licensing Act, all being exceptional and special cases, will account for the receipts during 1877-78 being above the

In continuation of the remarks appended to last year's Appropriation Account respecting the defalcations of William Walton, the Gaoler at the Southwark Police Court, it is necessary to observe that of the amount therein stated to have been embezzled by him, and which was payable to complainants and others for costs, orders, &c.: viz., 26 l. 18 s. 7 d., the sum of 21 l. 19 s. 7 d. has been already paid to the parties entitled thereto out of the growing produce of the Fines for 1877-78, leaving a further sum of 4 l. 19 s. still due to complainants.

The Surplus of 128 l. -s. 10 d., shown on the Account of the Vote "Police Courts, London and Sheerness," for the year ended 31st March 1877, has been surrendered.

Home Office, Whitehall, \ 21 November 1878.

Carey Knyvett, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined. H. B. Arber. Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:-

METROPOLITAN POLICE COURTS.

B.—Travelling Expenses.

E.—Incidental Expenses.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 272 l. 3 s. 10 d.

d. 14,445 Grant 14,172 16 Expenditure Net Surplus £. 272 3 10

VOTE 10 .- POLICE COURTS, LONDON AND SHEERNESS-continued.

STATEMENT of EXTRA REMUNERATION received by the undermentioned Officers of the Metropolitan Police Courts, for the Year ended 31st March 1878.

COURT.	Name of Officer.	Rank.	Amount.	Service for which received.	Whether Variable or Fixed.	Source from which Derived.
Bow Street	J. Alexander - J. R. Sayer - C. G. Douglas - A. E. Washbourne	Chief Clerk - Second Clerk - ditto - Office Keeper	£. s. d. 3 5 6 76 46 36 10 -	Making copies of depositions ditto ditto Allowance for cleaning offices -	Variable Variable Variable Fixed -	From prosecutors and others ditto ditto. From Office of Works, &c.
Clerkenwell	H. Cavendish - P. E. Lowris - W. Trevett - J. McTaggart -	Chief Clerk - Second Clerk Office Keeper Messenger -	12 20 36 10 - 50	Making copies of depositions ditto Allowance for cleaning offices - Salary as verger at Chapel Royal	Variable Variable Fixed - Fixed -	From prosecutors and others ditto. From Office of Works, &c. From Revenues of Duchy of Lancaster.
Greenwich and Woolwich.	J. Balguy W. Slade J. A. G. Boustred Ditto J. Rawson	Magistrate ditto - Chief Clerk ditto - Chief Usher -	14 14 - 15 15 - 13 15 10 8 1 10 3 5 -	Board of Trade inquiries under Merchant Shipping Act. - ditto - ditto Making copies of depositions - Board of Trade inquiries under Merchant Shipping Act.	Variable Variable Variable Variable Variable	From Mercantile Marine Fund ditto ditto. From prosecutors and others. From Mercantile Marine Fund.
Hammersmith and Wandsworth.	J. S. Leigh - H. P. Newton - J. S. Page - Ditto - A. Tilley - F. Tilley	Chief Clerk - Second Clerk Chief Usher - - ditto - Second Usher Messenger -	11 5 - 11 5 - 5 36 10 - 3 5	Making copies of depositions - ditto - ditto - ditto - Allowance for cleaning offices Making copies of depositions - ditto - ditto	Variable Variable Variable Fixed - Variable Variable	From prosecutors and others ditto ditto. From Office of Works, &c. From prosecutors and others ditto.
Lambeth	T. C. Martin - G. A. Bird - J. Andrews - H. Woodhams - Ditto -	Chief Clerk - Second Clerk Chief Usher - Office Keeper - ditto -	16 12 9 16 12 9 8 6 4 8 6 4 36 10 -	ditto	Variable Variable Variable Variable Fixed	ditto ditto ditto ditto ditto. From Office of Works, &c.
Marlborough Street -	J. F. Nokes H. Nairn G. H. Welch -	Chief Clerk - Second Clerk Office Keeper	28 5 - 28 5 - 36 10 -	Making copies of depositions ditto Allowance for cleaning offices -	Variable Variable Fixed -	From prosecutors and others ditto. From Office of Works, &c.
Marylebone	W. Tate J. R. Lyell J. Bates	Chief Clerk - Second Clerk Office Keeper	19 10 - 19 10 - 36 10 -	Making copies of depositions ditto Allowance for cleaning offices -	Variable Variable Fixed -	From prosecutors and others ditto. From Office of Works, &c.
Southwark	G. Hankinson - Ditto H. Titterton - J. T. Moran -	Office Keeper - ditto - Second Clerk Chief Usher -	36 10 - 15 28 15 - 28 15 -	For management of poor box - Making copies of depositions ditto	Fixed - Fixed - Variable Variable	ditto. From Poor Box Fund. From prosecutors and others ditto.
Thames	J. Pyer S. G. Thomas -	Chief Clerk - Second Clerk	6 6	ditto ditto	Variable Variable	- ditto.
Westminster	A. H. Safford - H. Richardson - T. Webb C. Morgan	Chief Clerk - Second Clerk Chief Usher - Office Keeper	25 20 2 36 10 -	- ditto ditto For management of poor box - Allowance for cleaning offices -	Variable Variable Fixed - Fixed -	ditto. ditto. From Poor Box Fund. From Office of Works, &c.
Worship Street	E. Leigh J. J. Gunner - W. J. Jesse J. Rattigan	Chief Clerk - Second Clerk Chief Usher - Office Keeper	12 11 4 12 11 4 10 36 10 -	Making copies of depositions - ditto For management of poor box Allowance for cleaning offices	Variable Variable Fixed - Fixed -	From prosecutors and others ditto. From Poor Box Fund. From Office of Works, &c.
Chatham and Sheer- ness.	G. Winch Ditto	Clerk Clerk	2 594 19 10	Commission fines Registrar and High Bailiff, Sheerness County Court.	Variable Variable	From Treasurer, County Kent. From Treasurer, Sheerness County Court.

VOTE 11.

METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the METROPOLITAN POLICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.				GRA			Expendit		Expenditure, compared with Grant.					
				GRA	NT.		EXPENDIT	TUKE.	Less than Granted.	More than Granted.				
	•			£.	s . a	Z.	£.	s. d.	£. s. d.	£. s. d.				
A.—Salaries	-	•	-	4,800		-	4,300		_	_				
B.—Horse Patrol and Thames Police	-	•	-	20,000	_	_	20,000		_	_				
C.—One quarter of Police Rate -	-	•	-	230,972		-,	281,113	7 5		141 7 5				
D.—One quarter of Pay and Clothing	-	-	•	176,620		-	176,814 1	5 2	805 4 10	_				
			£.	431,892		-	481,728	2 7	305 4 10	141 7 5				
	D	- educ	t Def	icit -	•	•			141 7 5					
	No	et Su	ırplus	s to be sur	rende	rec	d	£.	168 17 5					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C .- This increase arose from the value of New Buildings brought into rating being in excess of what was anticipated.

D.—This Saving was owing to the Force not being up to the full authorised strength (on which the Grant was based). during the whole year.

STATEMENT of Extra Remuneration received by the under-mentioned Officers whose Salaries are Voted by Parliament, for the Year ended 31st March 1878.

NAME.	RANK.	Amount.	Service for which Received.	Whether Variable or Fixed.	Service from which Derived.
		£. s. d.			
Sir E. Y. W. Henderson, K.C.B	Police.		Allowance for House Rent -		Metropolitan Police Fund.
•		i	ditto	1	ditto.
Lieut. Colonel D. Labalmondiere	ditto	300	ditto	- ditto -	ditto.

The Surplus of 9,023 l. 16 s. 7 d., shown on the Account of the Vote "Metropolitan Police," for the year ended 31st March 1877, has been surrendered.

Home Office, Whitehall, 21 November 1878.

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 11.

METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head C., One Excess. Quarter of Police Rate.

2. Tl	he Net Sur	plus 1	to be	surre	ndere	d is, a	as sho	wn b y	the	Acco	ount, 163 <i>l</i>	. 17	s. 5d.	Net Surplus.
											£.	8.	d.	_
	Grant	-	-	-	-	-	-	-	-	-	431,892	-	-	
	Expendi	ture	-	-	-	•	•	-	-	•	431,728	2	7	
							Net S	urplu	3 -		£. 163	17	5	

VOTE 12.

POLICE, COUNTIES AND BOROUGHS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Police, Counties and Boroughs, Great Britain, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	Grai	Expenditure.			co	mpe	red v	nditure, with Grant.		
							Le than G		ted.	More than Granted.
Inspectors of Constabulary:	£.	s.	d.	£.	s.	d.	£.	s.	d.	£. s. d.
A.—Salaries and Allowances	3,050	-	-	3,500	-	-	-		-	450
B.—Travelling	1,000	-	-	909	9	9	90	10	8	-
C.—Incidental Expenses	48	-	_	48	-	-		-		_
England:										
D.—Pay and Clothing of Constables (Contribution towards the Charge for the Year ending 29th September 1877.)	785,000	-	-	722 ,9 82	9	-	12,067	11	-	_
SCOTLAND:										
E.—Pay and Clothing of Constables (Contribution towards the Charge for the Year ending 15th March 1877.)	121,000	-	-	118,724	15	6	2,275	4	6	_
£	860,098	_	-	846,114	14	8	14,483	5	9	450
Deduct De	eficit	-	-		-	-	450	_	_	
Net Surplu	s to be su	ren	dere	e d - -	- :	€.	13,983	5	9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The salaries of the four Inspectors were raised 100 l. each, from 1st January 1877, after the Estimate had been prepared on the old scale of salaries; and 50 l. personal allowance to the Scotch Inspector was transferred from Subhead B. to A.

B.—£. 50 of the Saving arises from the transfer of an allowance paid to the Scotch Inspector to Sub-head "Salaries." The balance is a casual variation between Expenditure and Grant.

D., E.—In numerous cases where increases in pay or numbers of the police forces had not been included by the local authorities in the Estimates furnished to this Department, the Secretary of State declined to sanction the increases until the commencement of the year 1877-8, which principally caused the very large Saving effected.

The Surplus of 796 l. 10 s. 2 d., shown on the Account of the Vote "Police, Counties and Boroughs, Great Britain," for the year ended 31st March 1877, has been surrendered.

Home Office, Whitehall, 21 November 1878.

Carey Knyvett,
Accounting Officer.



VOTE 12.

POLICE, COUNTIES AND BOROUGHS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head A., Excess. "Salaries and Allowances."

2. The Account sho	ws a	Net	Surpl	us of	13,98	3 l. 5	e. 9 d.				
									£.	s.	đ.
Grant -	-	-	-	-	•	-	-	-	860,098	-	-
Expenditure	-	-	-	-	•	-	-	-	846,114	14	3

Net Surplus - - £. 13,983 5 9

Net Surplus.

Vote 13. CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Convict Establishments in England and the Colonies, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Superintendence: A.—Salaries (Directors' Office) 9, B.—Travelling Expenses (Directors' Office)	£. s. d.	Expenditure.	Less than Granted.	More	
A.—Salaries (Directors' Office) 9, B.—Travelling Expenses (Directors' Office)				than Granted.	
B.—Travelling Expenses (Directors' Office) -	005	£. s. d.	£. s. d.	£. s. d.	
B.—Travelling Expenses (Directors' Office)	,885	8,708 - 11	681 19 1	_	
C.—Incidental Expenses (Directors' Office) -	600	459 10 6	140 9 6		
	200	141 1 7	58 18 5		
Convict Prisons, &c.:					
D.—Pay and Allowances of Prison Officers 181,	.550	178,084 18 4	3,515 1 8	_	
	750	7,810 13 9	989 6 8	_	
F.—Victualling for Convicts 103,		112,612 5 5		8,945 5 5	
G.—Tobacco	180	89	91		
	,902	29,878 1 8		476 1 8	
	,714	3,186 18 2	100 0 11	472 18 2	
,	, 4 90 – –	2,310 11 1 6,167 15 2	179 8 11 1,172 4 10	_	
	,340 — — ,980 — —	6,167 15 2 1,895 18 5	84 1 7	_	
	,000	20,568 15 4	1,431 4 8		
N.—Soap, Scouring and Cleaning Articles 2,	695	2,876 11 5		181 11 5	
	120	1,091 7 1	28 12 11		
	,000	4,038 16 -	1,961 4 -	_	
Q.—New Buildings and Alterations 22,	720	21,040 11 9	1,679 8 3		
	,585	4,665 9 2	869 10 10	_	
0. 2.20	310	277	88		
	,400	2,871 15 -	528 5 -	60 3 2	
••••••	877	3,957 8 2	040 14 0	60 0 3	
	,800 ,200	1,558 5 10 816 16 6	246 14 2 383 3 6	_	
	320	235 10 9	84 9 3		
W. Marchatunian Department	1		01 0		
Z.—Farm -	e Note at F	oot.			
Colonial Establishments:					
A 1.—Maintenance of Imperial Convicts 1,	,650	1,656 3 10		6 3 10	
B 1.—Maintenance of Invalids, Lunatics, Paupers, and		# 000 To :		868 10 4	
Pauper Children, &c 6,	, 200 – -	7,068 10 4	-	909 IO #	
C 1.—Grants in Aid of Colonial Magistracy, Police, Gaols, &c 18,	,500	21,668 12 11		3,168 12 11	
£. 445,			14,108 2 10	14,199 6 6	
2. 420	,060	445,176 8 8	14,100 2 10	1.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	Deduct	Surplus		14,108 2 10	
	Net De	eficit to be voted	£.	91 3 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - 8,000 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - *7,847 - 6

					Receipts.	Expenditure.	Excess of Receipts to be paid into Exchequer.
Note.—Manufacturing Department Farm	•	:	•	-	£. s. d. 72,346 10 9 4,469 2 5	£. s. d. 56,241 19 5 2,448 9 1	£. s. d. 16,104 11 4 2,020 13 4

^{*} The amount realised is so near to the Estimated Amount as to appear to require no explanation.

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess is consequent on the formation of the Prison Commission Board. Sir E. F. Du Cane received from this Vote only at the rate of 1,100 l. per annum, from 12th of July, instead of 1,600 l. Mr. Morrish, the newly-appointed Director, in place of Captain Stofford, received only at the rate of 700 l. per annum instead of 900 l. from about the same date, and there was also a Saving from the change in the position of Clerks.

B., C., G., H., I., J., L., M., N., O., S., T., U., V., W., X.—Simply variations incidental to Estimate.

D.—In the course of the year Brixton Prison was considerably reduced, and, in the case of other Establishments, the expenditure was less than was anticipated.

- E.—Some of the expenditure for this year was paid to the previous year. (See Appropriation Account for 1876-77.)
- F .- This Excess arose from the high price of flour; not expected when the Estimates were passed.
- K.—This is a Sub-Head for which it is difficult to provide; the number of Convicts released being necessarily very uncertain.
 - P.—Over-estimate. This, it will be obvious, is a Sub-Head for which it is difficult to provide.
 - Q.—All the works projected not completed.
 - R.-Some of the repairs intended not carried out.

Al and Bl.—These two Sub-Heads should be regarded as one, as in the course of the year many changes take place. Thus viewed, the Excess is only 874 l. 18 s. 10 d.

C1.—The sum taken was insufficient to pay two-thirds of the Expenditure incurred by the Colonial Government, the proportion which the Imperial Government has hitherto paid. From 1st April 1878 this Service has been put on a different footing.

The Surplus of 745 l. 9 s., shown on the Account of the Vote "Convict Establishments in England and the Colonies," for the year ended 31st March 1877, has been surrendered.

E. F. Du Cane, Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined, C. A. de Valmer, Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Vote 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.: - Excess.

CONVICT PRISONS, &c.:

- F.—Victualling for Convicts.
- H.—Clothing for Convicts.
- I.—Bedding for Convicts.
- N.—Soap, Scouring and Cleaning Articles.
- U .- Incidental Expenses.

COLONIAL ESTABLISHMENTS:

- A 1.—Maintenance of Imperial Convicts.
- B 1.—Maintenance of Invalids, Lunatics, Paupers, and Pauper Children, &c.
- C 1.—Grants in Aid of Colonial Magistracy, Police, Gaols, &c.

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VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—continued.

Sub-Head D.—"Pay and Allowances of Prison Officers."

Sub-Head D.

2. Under this Sub-Head is included a payment in respect of an increase of salary to a Temporary Clerk in Fremantle Prison, Western Australia, amounting to 11 l. 18 s. 4 d., for which Treasury authority has not been produced.

The Accounting Officer, being under the impression that he has received the requisite authority, has been requested to furnish a copy of the same, or otherwise to make application to the Treasury for sanction.

Pending the production of the authority, I am unable to report the sum of 11 l. 18 s. 4 d. as properly chargeable against the Vote.

Deducting the above sum, the Expenditure in respect of "Pay and Allowances" will be 178,023 *l.*, instead of 178,034 *l.* 18 s 4 d., and the Surplus 3,527 *l.*, instead of 3,515 *l.* 1 s. 8 d.

Sub-Head W.—" Freight and Carriage of Provisions and Stores."

Sub-Head W.

3. In the absence of a voucher, or other proof of payment, I have been unable to admit under this Sub-Head the sum of 1 l. 13 s. as properly charged against the Vote.

The amount of the Expenditure under this Sub-Head will therefore be 815 l. 3 s. 6 d., instead of 816 l. 16 s. 6 d., and the Surplus 384 l. 16 s. 6 d., instead of 383 l. 3 s. 6 d.

Amended Net Deficit.

4. The total Expenditure against the Grant will, by the deductions above referred to, be 445,162 l. 12 s. 4 d., instead of 445,176 l. 3 s. 8 d., and the Net Deficit to be voted, 77 l. 12 s. 4 d., instead of 91 l. 3 s. 8 d., as shown by the Appropriation Account, which should therefore stand as follows:—

									£.	s.	đ.
Grant	-	-	-	-	-	-	•	-	445,085	-	-
Expenditure -	•	-	•	-	-	- '	-	-	445,162	12	4
					Net	Defici	it -		£. 77	12	4

EXTRA RECEIPTS, payable to Exchequer.

Extra Receipts.

5. Under this Head is included an amount of 32 l. 3 s., received from the Crown Agent for the Colonies in respect of the sale of the Colonial yacht "Victoria," formerly used in the service of the Convict Establishment at Bermuda.

No account of the sale having been furnished, and as the Convict Establishment at Bermuda was broken up in 1863, I asked for such information as would enable me to judge both of the correctness of the amount brought to credit, and of the sufficiency of any reasons that might have existed for the delay in the sale of the yacht, and bringing the proceeds to credit.

I annex a copy of the correspondence on the subject.

A., B., C., D.

CORRESPONDENCE referred (A.) to in the foregoing REPORT.

Sir,

Sir,

1 November 1878.

WITH reference to the answer to query 74, on your account of the Vote for Convict Establishments,
England and Colonies, for the year 1877-8, in respect of the sum of 32 l. 8s. paid by the Crown Agents on
account of the sale of the Colonial yacht "Victoria,"—I am directed by the Comptroller and Auditor
General to request that you will obtain and transmit to him such particulars as will enable him to judge
of the correctness of this item of receipt.

Sir E. F. Du Cane, R.E., K.C.B.

I have, &c. (signed) H. Treherne.



VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—continued.

(B.)

Convict Prisons Department, Home Office, Whitehall, S.W.,
Sir,
4 December 1878.
WITH reference to your letter of the 1st ultime, relative to the sale of the yatch "Victoria," in Bermuda,
I am desired to send, for information of the Comptroller and Auditor General, the enclosed explanation from the Crown Agents for the Colonies.

No further information can possibly be given on the subject.

The Secretary, Exchequer and Audit Department.

I am, &c.

W. Crickmay. (signed)

(B. 1.)

Gentlemen,

I am directed by the Secretary of State for the Colonies to instruct you to pay the sum of 321. 3 s. from the funds of Bermuda to the credit of the Paymaster General at the Bank of England. This amount arises from the sale at Bermuda of the Colonial yacht "Victoria," formerly used in the Convict Service, and you will be good enough to obtain a receivable order from the Directors of Convict Prisons to enable you to make the payment in question.

The Crown Agents for the Colonies.

I am, &c. ed) R. H. Meade. (signed)

(C.)

Exchequer and Audit Department, 9 December 1878.

Sir,

I AM directed by the Comptroller and Auditor General to transmit to you herewith, for the information of the Secretary of State for the Colonies, the copy of a query and letter addressed to the Accounting Officer of the Vote for Convict Establishments, England and the Colonies, together with his replies thereto, on the subject of the sale at Bermuda of the yacht "Victoria"; I am to observe that as the Convict Establishment at Bermuda appears to have been broken up in 1863, the necessity for the use of the yacht for Convict Service after that period would likewise appear to have ceased, and with reference to the statement by the Convict Establishments that no further information could possibly be given by them, I am to request that you will move the Secretary of State for the Colonies to cause the Comptroller and Auditor General to be informed of the facts connected with this sale, in order that he may be enabled to judge of the correctness of the amount, 32 l. 3 s., brought to account as an Exchequer Extra Receipt, in the account for the year 1877-8.

Having in view the very near approach of the time for the Comptroller and Auditor General reporting to Parliament, I am to request that the information in question may be transmitted with as little delay as possible.

The Hon. R. H. Meade.

I have, &c. ned) H. Treherne. (signed)

(D.)

Sir,

Downing-street, 16 December 1878.

I am directed by the Secretary of State for the Colonies to acknowledge the receipt of your letter, No. 1763, of the 9th instant, forwarding the copy of a query and letter addressed to the Accounting Officer of the Vote for the Convict Establishments, England, and Colonies, together with his replies thereto, on the subject of the sale at Bermuda of the yacht "Victoria." In reply, I am to transmit to you an extract from Despatch, dated the 4th December 1877, from the Governor of Bermuda, which gives all the information on the subject in the possession of this Department.

With reference to the last paragraph of the extract, I am to state that Sir Michael Hicks Beach will, if you deem it necessary, request the Governor of Bermuda to supply him with further information respecting the ballast referred to in his Despatch.

(signed) Edward Wingfield.

The Comptroller and Auditor General.

(D. 1.)

Extract from a Despatch from Sir R. M. Laffan to the Earl of Carnarvon, dated Bermuda, 4th December 1877. No. 91.

I HAVE the honour to bring to your Lordship's notice the following circumstances connected with a sailing boat called the "Victoria," which had for many years been used by the Governors of this colony to convey them about among the various islands to enable them to visit any particular place to which their attention might at the time be directed.

It appears that the "Victoria" had been a sailing boat provided by the Imperial Government for the service of the convict establishment which formerly existed here, and that on the breaking up of that establishment in 1863, the Secretary of State for the Colonies, in a Despatch, dated 28th July 1863, authorised the then Governor of Bermuda, Sir Harry Ord, to retain the boat for his own use till the question of the Governor's establishment should have been submitted to the Legislature for their conquestion of the Governor's establishment should have been submitted to the Legislature for their con-0.12. sideration A A 2

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D.1.

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—continued.

sideration. I cannot trace any further official record on this subject. The boat has remained here since 1863, and has been used by each successive Governor to carry him from place to place. The colony provided two boatmen, and occasionally allowed some trifling sums for maintenance, but the boat itself was allowed to fall gradually into disrepair, and shortly after my arrival here I was informed that she was in a very dangerous condition, her timbers being so rotten and her planking so much decayed that there was great risk of her sinking at her moorings.

I caused the boat to be taken over to Her Majesty's Dockyard, where Captain Leveson Somerset, R.N., was kind enough to allow the Master-shipwright to examine and report upon her. I enclose a copy of the report, and of Captain Somerset's memorandum thereon, from which it appears that at least 1401 would be required to effect the necessary renairs to the bull: that a further considerable sum

I caused the boat to be taken over to Her Majesty's Dockyard, where Captain Leveson Somerset, R.N., was kind enough to allow the Master-shipwright to examine and report upon her. I enclose a copy of the report, and of Captain Somerset's memorandum thereon, from which it appears that at least 140 *l*. would be required to effect the necessary repairs to the hull; that a further considerable sum would now be required for fitments, and that in addition to this, Captain Somerset felt no doubt of the fact that the keel was unsound, and would, therefore, have to be renewed, though he had not caused it to be examined, as under the circumstances he thought it would involve a needless expense.

expense.

I referred the subject, with Captain Somerset's reports, to the consideration of the Executive Conneil, and the Members, though, considering that as the boat belonged to the Imperial Government, its condition, and the question how best to deal with it did not properly come under their cognisance, were unanimously of opinion that it would be inexpedient and unwise to attempt to repair so worn-out a structure, as the money required for such an extensive renewal would be better spent in procuring a new best.

structure, as the money required for such an extensive renewal would be better spent in procuring a new boat.

As the "Victoria," therefore, was utterly useless, and entailed a considerable daily expense to prevent her from sinking, I followed the opinion of the Council, and caused her ballast, which was still useful, to be landed and stored, and the hull to be sold by auction by the Colonial Surveyor, who was instructed to pay the proceeds of the sale, less expenses thereon, into the Colonial Treasury. The boat realised the sum of 32 l. 3 s., clear of expenses, and that sum is now lodged in the Colonial Treasury to the credit and at the disposal of the Imperial Government.

Vote 14. COUNTY PRISONS, &c., GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS, &c., GREAT BRITAIN, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Q		G			F		Expenditure, compared with Grant.					
Service.		Gra	NT.		Expendituri	B.	Less than Granted.	More than Granted.				
COUNTY AND BOROUGH PRISONS:		£.	s.	d.	£. s. d		£. s. d.	£. s. d.				
A Maintenance of Prisoners, England and Wa	les	95,000	_	_	94,444 3 4		555 16 8					
BMaintenance of Prisoners, Scotland -	-	6,000	_	_	5,409 9 1	1	590 10 11	_				
C.—Removal of Convicts, England and Wales	-	3,300	-	_	3,451 11 8	,	}	151 11 9				
HOLLOWAY PRISON: D.—Maintenance of Prisoners for Debt	-	100	-	_	83 3 8	3	16 1 6 9	_				
PRIVATE LUNATIC ASYLUMS:		ì			·	-						
E.—Maintenance of Criminal Lunatics, England	-	65	_	_	65	-						
F.—Maintenance of Criminal Lunatics, Scotland	-	22	-	-	22	-						
	£.	104,487	-	_	108,475 7	5	1,168 4 4	151 11 9				
De	duc	t Deficit	-	-		-	151 11 9					
Ne	t Su	rplus to b	e sı	ırre	ndered - • £		1,011 12 7					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., and D.—Approximate Estimates only are practicable in these cases.

The Surplus of 1,004 l. 19 s. 4 d., shown on the Account of the Vote "County Prisons, &c., Great Britain," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 14.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under the following Excess. Sub-Head, viz.:—

COUNTY AND BOROUGH PRISONS.

C.—Removal of Convicts, England and Wales.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,011 l. 12 s. 7 d. Net Surplus.

~ .									£.	s.	d.
		_		-		-		-]	04,487	-	-
Expenditure	-	-	-	-		-		- 1	03,475	7	5
		Net	Surp	lus	-	-	-	£.	1,011	12	7

Vote 15. REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REFORMATORY and INDUSTRIAL SCHOOLS, GREAT BRITAIN, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Q				-			Expenditure, compared with Grant.						
Service.		GRANT.			Expendi	rrcı	RB.	than (ess Tai		than	Iore Grai	
Inspector of Reformatories, &c	.:	£.	8.	d.	£.	8.	d.	£.	8.	d,	£.	s.	d.
A.—Salaries	- •	4,878	-	-	4,652	6	7	-		-	279	6	7
B.—Travelling		850	-	-	291		5	58				-	
C.—Costs of Prosecutions		360		-	844		1	15	-			_	
D.—Incidental Expenses		180	-	-	166	15	10	13	4	2		_	
England:													
E.—Reformatory Schools		71,000	_	_	70.500				_				
Ditto Supplemental Vote		1,504	_	_	72,508	17	11	_	Z	1		_	
F.—Industrial Schools		98,500	_		100,945	_		_		ì			
Ditto Supplemental Vote		2,445	-	-	100,810	_	_	Ì -			·	_	
Scotland:	1	1											
G.—Reformatory Schools		16,000	_	_	15,775	18	9	224	1	3		_	
H.—Industrial Schools		48,500	_	_	45,606				11	5			
Ditto Supplemental Vote		2,107	-	-	\$ 40,000	0	•	1 -	11	J		_	
•	£.	240,319		_	240,286	11	2	311	15	5	279	6	7
		D 0 ::								_			
	Deduct	Deficit ·	-	•		-	-	279	ď	7			
	Net Sur	plus to be	suri	rend	ered	-	£.	32	8	10			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 20,000 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 23,143 - 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

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A.—This deficit of 279 l. 6 s. 7 d. is almost entirely owing to the excess of expenditure over Estimate in the matter of "Commission to Agents" for collecting parental contributions. This amount cannot be estimated with exactitude, being of a variable character. It is to be kept in mind, however, that if more is paid as commission more is collected, and this additional expense is far more than made up in the Extra Receipts payable to the Exchequer.

B.—This surplus is somewhat exceptional, and the amount paid depends on circumstances. As the surplus amounted to 58 l. 7 s. 7 d., the sum of 300 l. was taken for 1878-79 in lieu of 350 l.

C.—The sum of 360 l. net was asked for in Estimate; the gross sum of 490 l. 8 s. 11 d. was expended, less 143 l. 15 s. 10 d. costs recovered, leaving a net expenditure of 346 l. 13 s. 1 d., and surplus of 13 l. 6 s. 11 d. The amount annually expended is variable.

D .- The items composing this charge are very variable, and have been kept within the usual limits.

E.—The number of children in Reformatory Schools was subject to a very general augmentation during the year 1877-78, not so much from any real increase in Reformatory School cases, strictly regarded, but from the use made of these schools for Industrial School cases (cases of lesser criminality), under the pressure of School Boards; hence the necessity for a Supplemental Estimate in this item.

VOTE 15 .- REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN-continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

- F.—The demand for Industrial School accommodation throughout the country during this financial year has been very much on the increase. This increased demand has been due to the operation of School Boards principally, and it rendered a Supplemental Vote necessary.
- G.—The Reformatory Schools in Scotland did not feel the influence adverted to in Note E. The numbers have remained stationary.
- H.—As in England, so in Scotland, the demand for Industrial School accommodation has been on the increase, and accordingly it has been difficult to keep the expenditure in Scotland within reasonable bounds.

EXTRA RECEIPTS.—The amount collected exceeds the Estimate by 3,443 l. 0 s. 9 d. This is principally owing to the improved organisation of the system of collection, and the more general application of the grant of a commission of 10 per cent. upon the amount collected. For the next financial year a larger sum is taken in the Estimate.

The Surplus of 150 l. 18 s., shown on the Account of the Vote "Reformatory and Industrial Schools, Great Britain," for the year ended 31st March 1877, has been surrendered.

Home Office, Whitehall, 21 November 1878.

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in excess of the Vote has taken place under Sub-Head A.—Salaries. Excess.
- 2. The Net Surplus to be surrendered is, as shown by the Account, 32 l. 8 s. 10 d.

Net Surplus.

								£	•	8.	d.
Grant	•	-	-	-	-	•	-	240,	319	-	-
Expenditure -	-	-	-	-	•	-	:	240	,286	11	2
				Net	Surpl	us -	-	- £.	32	8	10

Vote 16. BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BROADMOOR ASYLUM, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

					Expenditure, compared with Grant.				
Service.		GRANT.		Expenditure.	Less than Granted.	More than Granted.			
		£. s.	d.	£. s. d.	£. s. d.	£. s. d.			
A.—Salaries and Wages*	-	9,843 -	-	9,529 2 3	315 17 9	_			
B.—Victualling for Patients and Attendants, A ances in lieu, &c	llow-	11,234 -	_	10,258 11 9	975 8 3	_			
C.—Tobacco	-	200 -	-	179 19 10	20 – 2	-			
D.—Uniform for Attendants and Servants -	•	600 -	-	515 8 -	84 12 -	-			
E.—Clothing for Patients	-	1,778 -	-	1,364 4 6	413 15 6	-			
F.—Bedding	•	400 -	-	862 16 11	37 3 1	-			
G.—Medicines, Surgical Instruments, &c	-	150 -	_	149 6 8	18 4	_			
H.—Furniture, Kitchen Utensils, Crockery, &c.	•	750 -	_	605 11 11	144 8 1	_			
I.—Fuel and Light	•	2,500 -	_	2,194 6 7	305 13 5	_			
J.—Soap, Scouring and Cleaning Articles -	-	400 -	_	318 11 6	81 8 6	_			
K.—Allowance in lieu of Quarters	•	104 -	-	99 2 -	4 18 -	_			
L.—Escort and Conveyance of Patients -	•	120 -	_	138 12 2		18 12 2			
M.—Gratuities to Patients	•	10 -	-	- 12 6	976	_			
N.—Ordinary Repair of Roads, Fences, and Dr.	ains -	250 -	-	248 6 8	1 13 4	_			
O.—Incidental Expenses	-	505 -	_	847 16 8	157 8 9	_			
P.—Farm and Garden	-	_		_	_	_			
	£.	28,844 -	_	26,312 9 6	2,550 2 8	18 12 2			
D	educt	Deficit -	-		18 12 2				
N	et Sur	plus to be su	rrend	lered £.	2,581 10 6	-			
		F 00 DC BU		icion 2 mi	2,001 10 0	1			

Estimated Amount of Extra Receipts payable to Exchequer - - - - 7,150 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 8,774 13 9

^{*}One attendant receives a pension of 9 l. 2s. per annum from Navy Funds; one other receives 36 l. 10 s. per annum pension, from Army Funds. The present gatekeeper receives also 2s. 6 d. per day pension, and 20 l. a year annuity for distinguished service in the field, from Army Funds. Two of the male attendants have received from Her Majesty's Office of Works sums of 3 l. and 2 l. 10 s. as gratuities for labour, and superintending the work of patients, in painting the interior of buildings.

VOTE 16.—BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., D., E., F., H., I., J., K., M., O.—The surplus on these Sub-Heads is due partly to the number of patients having been less during the year than the number estimated for, and partly to a diminution of expenditure in the administration of the Asylum generally. The Estimate for the year 1878-79 was reduced.

L.—The number of patients transferred to other asylums was greater than estimated for. The sanction of the Treasury was given to this excess by Letter dated 6th February 1878 (No. 2215).

P.—Farm and Garden: Amount received, and carried to account in the year Amount expended -

£. 2.897

- £.

Balance paid over to the Exchequer

7 18 6

EXTRA RECEIPTS. The excess of Extra Receipts over the amount estimated was occasioned by the number of patients, towards whose maintenance contributions were made by unions, parishes, &c., having been larger than was anticipated.

The Surplus of 2,093 l. 15 s. 1 d., shown on the Account of the Vote "Broadmoor Criminal Lunatic Asylum, England," for the year ended 31st March 1877, has been surrendered.

> W. Orange, Superintendent, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Vote 16.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Head:

Excess.

L.—Escort and Conveyance of Patients.

2. In addition to the amounts paid to the two Male Attendants referred to in a note Additional appended to the Appropriation Account, Her Majesty's Office of Works has paid payments. gratuities, amounting to 131. 2s. 3d., in respect of work performed by the inmates of the

Asylum during the year 1876.

This sum was paid pursuant to Treasury Letter, dated 23rd February 1874, by which, "for the encouragement of industrial habits" the inmates are allowed "a certain interest in the proceeds of their labour." Such earnings are placed by the Superintendent to the credit of the labourers.

The actual value of the labour, as assessed by the Surveyors of the Office of Works, was 2281. 19s. 6d. Of this sum, Class I., Vote 3, Sub-Head K., has been relieved, with the exception of the payments of the above specified gratuities.

3. There is, as shown by the Account, a Net Surplus of 2,531 l. 10 s. 6 d., which will Net Surplus. have to be surrendered to the Exchequer.

	•							£.	s.	d.	
Grant -	-	-		-	-	-	-	28,844	-	_	
Expenditure	-	-	-	· -	· -	-	-	26,312	9	6	
, •			1	Net S	urplus	, - -	- :	£. 2,531	10	6	

VOTE 17. MISCELLANEOUS LEGAL CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, England, in the Year ended 31st March 1878.

GRA	NT.					Expenditure, compared with Grant.					
			-EXPEND	ITURE.	Less than Granted.		More than Granted.				
£.	<i>s</i> .	d.	£.	s. d.	£.	s. d.	£. s. d.				
3,690	-	-	18,690				_				
3						£. s. d. £. s. d. £.	£. s. d. £. s. d.				

Treasury Chambers, 29 November 1878. R. E. Welby, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

On the Account of this Grant no special observation arises.

£. s. d.

Grant - - - - - 18,690 -
Expenditure - - - - - 18,690 - -

VOTE 17 A.

PRISON COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Prison Commission, England, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

•	GRANT. EXPENDIT					compared v				nditure, vith Grant.			
Service.			M T.		EXPENI)ITU	R.B.	Le than G		ed.	More than Granted.		
COMMISSIONERS' OFFICE:		£.	8.	d.	£.	s .	d.	£.	8.	d.	£.	s.	d.
A.—Salaries	-	3,450	-	-	3,892	10	8	-		•	442	10	8
B.—Travelling Expenses	-	1,800	-	_	532	8	1	1,267	11	11			
C.—Incidental Expenses	-	200	_	-	18	2	4	186	17	8			
	£.	5,450	-	_	4,438	1	1	1,454	9	7	442	10	8
Dedu Dedu	ct De	ficit -	-				-	442	10	8			
Net S	lurplu	s to be s	urre	nde	red -	. .	£.	1,011	18	11			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—More expended for salaries than was anticipated when the Estimate was made.

B. and C.—When the Estimate was made there was nothing to guide in the amount to be taken for these Sub-Heads, and there has been the over-estimate shown.

E. F. du Cane, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 17 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Expenditure under this Vote is for the salaries and expenses of the Commissioners and other officers appointed under the 6th and 7th Sections of the Prisons Act of 1877.
- 2. Expenditure in Excess of the Estimate has been incurred under Sub-Head A., Excess. Salaries.
 - 3. The Net Surplus is, as shown by the Account, 1,011 l. 18 s. 11 d.

Net Surplus.

								£.	s.	d.
Grant -	-	-	-	-	-	-	-	5,450	-	-
Expenditure	-	-	-	-	-	-	-	4,438	1	1
	,		Net	Surpl	us -	-	- £	. 1,011	18	11

VOTE 18. LORD ADVOCATE AND CRIMINAL PROCEEDINGS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LORD ADVOCATE and CRIMINAL PROCEEDINGS, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	Grant.	Expenditue		Expenditure, compared with Grant.					
Service.	GRANT.	LAPENDITUR		Less an Granted.	More than Granted.				
LORD ADVOCATE'S DEPARTMENT:	£. s. d.	£. s.	d.	£. s. d.	£. s. d.				
A.—Salaries	11,613	11,619 10	5 -		6 10 5				
B.—Incidental Expenses	260 - -	196 1	5	68 18 7	_				
C.—Criminal Prosecutions under the authority of the Lord Advocate	1.000	007.10							
D.—Sheriffs' Accounts, Procurators Fiscal not paid	1,600	931 17	4	668 2 8	_				
by Salaries, &c	81,000	26,594 8	8 4	4,405 11 9					
E.—Procurators Fiscal	2 5, 185 - -	25,135 -	-	_	_				
£.	69,608	64,476 17	5 4	5,137 13 -	6 10 5				
Deduct De	eficit		-	6 10 5					
Net Surpl	ıs to be surrende	red :	:	5,181 2 7					

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - 1 1 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Deficit under this Sub-Head was occasioned by an increase in the Salary of the First Clerk in the Office of the Crown Agent.

B. C. D.—The Savings under these Sub-Heads have arisen from the actual Charges within the year having been less than the Amounts for which it was thought necessary to make provision in the preparation of the Estimates. As regards Sub-Heads C. and D., the Charges which may arise during any one year depend upon the extent and character of crimes which may occur, and consequently there is always considerable uncertainty in estimating the probable amounts which may be required to meet the Charges.

The Surplus of 3,578 l. 1 s. 4 d., shown on the Account of the Vote "Lord Advocate and Criminal Proceedings, Scotland," for the year ended 31st March 1877, has been surrendered.

Exchequer Chambers, Edinburgh, 20 November 1878.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, C. A. de Valmer.



CIVII.	SERVICE	ESTIMATES-	Ct. A SR	III.—continued.
CIVIL	DEBLICE	TIOIIMAIES-	CLAGO	

Vote 18.

LORD ADVOCATE AND CRIMINAL PROCEEDINGS, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Expenditure has exceeded the Estimate under Sub-Head A., "Salaries." Excess.
- 2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 5,131 l. 2 s. 7 d., which will have to be surrendered to the Exchequer.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	69,608	-	_
Expenditure	-	-	-	-	-	-	-	-	64,476	17	5
				N	et Su	rplus		• -	£. 5,131	2	7

VOTE 19. COURTS OF LAW AND JUSTICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COURTS of LAW and JUSTICE, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.				GRANT.			Expenditure.			Expenditure, compared with Grant.						
			Less than Granted.							More than Granted.						
Court of Session	v :					£.	s.	d.	£.	s.	d.	£.		d.	£. }.	d.
A.—Salaries	-	-	-	-	-	21,827	_	_	18,773		8	8,058				4.
B Incidental Expenses	-	•	-	-	-	24	_	_	6	1	9			3	_	
C.—Expenses on Circuit	-	-	-	•	-	45	-	-	45	4	_	¦ -		•	- 4	-
D.—Expenses of Agents a	attendi	ng to	the	inte	resta				1							
of the Crown -		:	-	. <u>-</u>	•	1,700	-	_	964	10	5	735	9	7.	_	
ELaw Agent in Scotla				oods	and	•										
Forests," and other I				., -,	-	3,800	-	_	3,296	15	1	503	4	11	-	
FParliamentary Busines		ing to	Sco	tland	-	930	-	-	745	17	4	184	2	8	_	
COURT OF JUSTIC	tary ;											ł			1	
G.—Salaries	•	-	-	-	-	2,825	-	-	2,751		11	73	18		_	
H Incidental Expenses	-	-	-	-	-	10	-	-	ľ	19		-	-	2		
I.—Expenses on Circuit	-	•	-	-	•	3, 050	-		2,990	9	6	59	10	6	_	
ACCOUNTANT IN I	3ankr	UPTC	7:													
K.—Salaries	-	-	-	-	-	1,430	-	_	1,857	2	6	72	17	6	_	
LIncidental Expenses	•	•	-	-	•	12	-	_	7	8	8	4	11	4	_	
MIncidental Expenses for	the E	xcheq	uer (Cham	bers											
and Courte of Law	-	-	-	-	-	150	-	-	203	10	2	-		-	58 10	2
SHERIFF COURTS:																
N.—Salaries	-	-	-	-	-	25,528	_	-	25,274	1	7	253	18	5		
O.—Incidental Expenses	-	-	-	-	-	410	-	-	292	19	3	117	_	9		
P.—Compensations -	-	-	-	-	-	107	-	-	80	8	2	26	11	10	_	
Q.—Election Petitions -	-	-	-	-	-	50	_	-	-	-		50	-	_		
					£.	61,898	_	_	56,798	15	10	5,152	18	4	58 14	2
				Deda	at Da	C aid		!				50				_
				Deua	ссре	neit	•	-		•			14	2		
				Net S	lurplu	s to be su	rre	ader	ed	-	£.	5,099	4	2		
Estimated Amount of Ex	tra Rec	eipts p	avabl	e to th	e Ezch	equer recei	vabl	e in (Cash	_		_		1	£. s.	d.
Ditto										-	-		-	-	21,500 - 4,700 -	_
				7	COTAL	Estimated A	Amo	unt o	f Extra Re	ceipt	s, 18	77-78 -	-	- £.	26,200 -	_
Amount of Extra Receipt									to Exchequ	टा -	-	£. 21,611 4,882		d. 9 4		
						TOTAL AM	OHP	t of 1	Rytna Dani		. - 10	7 70			00.400.55	_
						TOTAL VIII	vuil	. 01]	Extra Recei	pts i	n 182	1-18 -	-	- £. ∣	26,493 16	1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

-Several offices connected with the Court of Session were vacant during the period of this Account, and the Saving on this Sub-Head arose from these vacancies.

from these vacancies.

B. C. D. E. F. H. I. L.—These variations are all of the nature of differences between probable Estimates and actual Expenditure.

G.—One of the Macers of the Court of Justiciary died during the period of this Account, and the salary assigned to his Successor was 200 L, in lieu of the Salary of 375 L. In September 1877 the first Clerk in the office of the Justiciary Clerk received 15 l. 15 s. under Sub-Head I. of this Vote, for attendance as Extra Circuit Clerk of Justiciary.

K.—Payment of Salary to a Clerk appointed by the Accountant in Bankruptcy was postponed until after the close of the financial year, owing to delay in producing a certificate of qualification from the Civil Service Commissioners; hence the Saving on this Sub-Head.

M.—The excess of payment under this Sub-Head was occasioned by cost of new uniforms for the Trumpeters of Her Majesty's Household, charged to this Sub-Head, as authorised by the Treasury. The Trumpeters receive new uniforms at intervals of five years, and the Estimate for 1877-78 did not make sufficient provision for the charge applicable to that year.

m.—Ine excess of payment under this Sub-Head was occasioned by cost of new uniforms for the Trumpeters of the Majesty's Household, charged to this Sub-Head, as authorised by the Treasury. The Trumpeters receive new uniforms at intervals of five years, and the Estimate for 1877-78 did not make sufficient provision for the charge applicable to that year.

N. O.—These Savings arose from the Allowances for the year having been greater than the amount actually paid.

P.—After computing the Fees drawn by the Deputy Keeper of the Great Seal for 1877-78, the sum provided for compensation was saved to the extent of 26 l. 11 s. 10 d.

Q .- No charge occurred within the year under this Sub-Head.

EXTRA RECEIPTS.—The only explanation that occurs under this Head is, that the amount of the Fees of the Department embraced in the Vote proved to be somewhat greater than the amount anticipated.

The Surplus of 5,127 l. 1 s. 7 d., shown on the Account of the Vote "Courts of Law and Justice, Scotland," for the year ended 31st March 1877, has been surrendered.

Exchequer Chambers, Edinburgh, 20 November 1878.

Stair Agneso Queen's and Lord Treasurer's Remembrancer, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, C. A. de Valmer.

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.: -- Excess.

COURT OF SESSION:

C.—Expenses on Circuit.

M.—Incidental Expenses for the Exchequer Chambers and Courts of Law.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 5,0991. 4s. 2d., which will have to be surrendered to the Exchequer.

								£.	8.	đ.
Grant	-	-	-	-	-	-	-	61,898	-	-
Expenditure -	-	-	-	-	-	-	-	56,79 8	15	10
			Nei	t Surp	lus		- :	£. 5,099	4	2

Vote 20. REGISTER HOUSE DEPARTMENTS, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTER HOUSE DEPART-MENTS, EDINBURGH, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	GRANT.	Expenditure.		diture, vith Grant.
GBRVICE.	GRANT.	EXPENDITURE.	Less than Granted.	More than Granted.
Office of Lord Clerk Register (including Searching Department):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	- 4,602	4,076 9 7	525 10 5	
BIncidental Expenses	- 50	82 11 9	17 8 3	
C.—Salaries (Searching Department) -	- 4,259	4,284 5 5		25 5 5
D.—Incidental Expenses (ditto)	- 10		10	_
Office of Keeper of the Signet:				
E.—Salaries	- 650	650	_	_
F.—Incidental Expenses	- 5		5	_
G.—Abridgment and Indices of the Registers of Sasines, &c	of 1,520	1,850 17 11	169 2 1	_
Office of Director of Chancery:				
H.—Salaries	- 1,901	1,807 7 8	93 12 4	_
I.—Incidental Expenses	10	2 8 4	7 11 8	_
Office of Register of Sasines:				
K.—Salaries	- 19,142	20,018 15 1		876 15 1
L.—Incidental Expenses	- 10	2 2 10	7 17 2	_
M.—Salary, &c. of Clerk to Admission of Notario	160	160	_	_
Office of Registin of Deeds, &c.:				
N.—Salaries	- 8,855	3,148 7 6	206 12 6	
O.—Incidental Expenses	5	1 12 4	3 7 8	
£	35,679	35,534 18 5	1,046 2 1	902 - 6
Deduct	Deficit		902 - 6	
	olus to be surrende	red £.	144 1 7	
	•			
Estimated Amount of Extra Receipts payable to E Ditto ditto receivable in	Exchequer in cash - Fee Stamps -		170 43,630	
TOTAL estimated Am	ount of Extra Rece	eipts for 1877–78		48,800
Amount of Extra Receipts realised in the year 1877-76 Amount of Extra Receipts collected in Fee Stamps	-		172 15 7 46,944 9 11	
Total Extra	Receipts collected	in the Year in 187	7-78 £.	47,117 5 6

VOTE 20.—REGISTER HOUSE DEPARTMENTS, EDINBURGH—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Saving on this Sub-Head is occasioned by the death of the Keeper of Unextracted Processes, and the consequent vacancy in that office, and by the death of Dr. John Stuart, who was engaged in the Publication of Calendars, &c., which temporarily interrupted the progress of that work.
- B., D., F., I., L., O.—The Savings under these Sub-Heads are all of the nature of casual differences between probable Estimates and actual Expenditure.
- C.—The Excess of Expenditure under this Sub-Head arises from the employment of interim official searchers, as authorised by the Treasury, for the purpose of working up an accumulation of arrears.
- G.--The Saving under this Sub-Head arises mainly from the discharge of several Clerks employed in the service mentioned.
 - H.—This Saving arises from a vacancy in the office of the Director of Chancery.
- K.—The Excess of Expenditure under this Sub-Head is occasioned by a continued increase in the business of the Office of the General Register of Sasines. The Excess is partly applicable to the salaries of nine additional Clerks, as authorised by Treasury Letter of 25th January 1878, No. 754, but mainly to payments to Engrossing Clerks, who are remunerated at fixed rates for Writings.
- N.—The payments for Writing Clerks in the Office of the Register of Deeds, &c., were less for 1877-78, than the amount anticipated when the Estimate was prepared; and, owing to the promotion of the head Clerk, consequent upon the death of Dr. Stuart, the principal Keeper, the salary of his successor commenced at the minimum rate.

EXTRA RECRIPTS.—The amount received in Cash corresponds very nearly with the amount estimated. The difference between the amount estimated and the amount collected in Fee Stamps, is owing to the increased amount of business in the Searching Department of the Lord Clerk Register, and in the General Register of Sasines.

A Grant has been taken for 671 l. 18 s. 5 d., the Deficit shown on the Account of the Vote "Register House Departments, Edinburgh," for the year ended 31st March 1877.

Exchequer Chambers, Edinburgh, 20 November 1878.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.: - Excess.

OFFICE OF THE LORD CLERK REGISTER:

C.—Salaries (Searching Department).

OFFICE OF REGISTER OF SASINES:

K .- Salaries.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 1441. 1 s. 7 d., which will have to be surrendered to the Exchequer.

	•						£. s. d.
Grant	-	-	-	-	-	-	35,679
Expenditure	-	-	-	- ·	-	-	35,534 18 5
		Ne	t Su	rplus		-	£. 144 1 7



Vote 21. PRISONS AND JUDICIAL STATISTICS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Prisons and Judicial Statistics, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

			Expenditure, compared with Grant.						
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.					
Management:	2. s. d.	£. s. d.	£. s. d.	£. s. d.					
Salaries Manager's Office	1,452 · 80 45	1,591 12 6 114 7 9 45 8 9		189 19 6 34 7 9 - 8 9					
Scotch Prison Commissioners (40 & 41 Vict. c. 58)		418 10 11		418 10 11					
PRISONS, &c.:).—Salaries and Wages - E.—Uniforms for Officers	8, 524 240	8,804 9 5 219 9 10	219 10 7 90 10 9						
.—Victualling for Prisoners (including Extras for	6,100	5,764 6 11	885 13 1						
Liberation) Liberation) L.—Bedding for Prisoners I.—Medicines, Surgical Instruments, &c. J.—Gratuities to Prisoners L.—Furniture, Kitchen Utensils, Crockery, &c. J.—Scep. Scopping and Cleaning Articles	1,800	1,084 6 7 246 9 11 121 17 6 568 1 10 287 11 9 199 9 9 1,521 15 8	265 13 5 8 2 6 236 18 2 20 10 3 128 4 4	26 9 11 — 27 11 9					
MAINTENANCE OF CONVICTS IN THE	1,650	1,02, 10							
Prison of Ave: N.—Incidental Expenses	150	140 16 8	9 8 4	=					
£.	21,171	20,568 10 2	1,244 5 10	641 16 -					
Deduct I	Defioit		641 16 -						
Net Surp	lus to be surrende	ered £,	602- 9-10						
Estimated Amount of Extra Receipts for 18 Amount of Extra Receipts realised in the Y	377-78, payable t	o Exchequer -	3,90						

	Profits.	Old Stores.	Total.
• Composed as follows	£. s. d.	£. s. d.	£. s. d.
	8,525 19 10	69 1 1	*,503 18 11

NOTE of the Expense of the Manufacturing Department of the General Prison for Scotland at Perth.

	Receipts.	Payments.	Excess of Receipts to be paid to Her Majesty's Exchequer.
Manufacturing Department, General	£. s. d.	£. s. d.	£. s. d.
Prison	5,228 £ T	4,702 IT 4	3,525 12 10

VOTE 21.—PRISONS AND JUDICIAL STATISTICS, SCOTLAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- £. 175 paid to Dr. Burton on 31st March, instead of on 1st April following, in order to complete his year's salary out of this Vote, as he retired on compensation allowance from 1st April 1878.

B.—Extra visits to London by Managers in connection with New Prisons Bill.

C.—Estimated as closely as possible.

Appointment of Captain Powell as Commissioner, and instruction to pay him, per Treasury Letter, dated 21st January 1878, No. 19,370-77.

D.—Estimated as closely as possible. The office of Deputy Governor vacant,

R Ditto -- ditto.

F.—Decrease in the number of prisoners.

Ditto - - ditto.

-Estimated as closely as possible. H.

L Ditto ditto.

Decrease in number of prisoners.

Estimated as closely as possible.

Decrease in number of prisoners.

-Decrease in number of prisoners and of number of convicts removed to England during the year.

N.—Estimated as closely as possible.

Note.-The profits from prisoners' labour in the General Prison are ascertained by deducting the expenditure for material from the receipts for goods sold.

The Surplus of 847 L 19 s. 11 d., shown on the Account of the Vote "Prisons and Judicial Statistics, Scotland," for the year ended 81st March 1877, has been surrendered.

Office of Prison Commission, Edinburgh, 27 September 1878. J. H. Burton, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, C. A. de Valmer.

Vote 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. Under the Sub-Heads A., B., C., H., and K., the Expenditure has exceeded the Excess. amounts in the Estimate.
- 2. A new Item of Expenditure, has by direction of the Treasury, been added, after Additional-Subthe Estimate for this Service was Voted, to meet the salary and travelling expenses of Head. the Scotch Prisons Commissioner, the amount of which has been met by the savings on other Sub-Heads.
- 3. There is, as shown by the Account, a Net Surplus of 602 L 9 s. 10 d., to be Net Surplus. surrendered to the Exchequer.

d. Grant Expenditure 20,568 10 2 Net Surplus £. 602 9 10

EXTRA RECEIPTS, payable to EXCHEQUER.

4. In a letter received from the Accounting Officer, it is stated "that the deficit of Extra Receipts. 306 l. 6 s. 1 d. is chiefly due to the slackness that prevailed in shirt-making, and lower prices paid for what was done."

Vote 22. LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES and CRIMINAL PROSECUTIONS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

							diture, with Grant.
Service.		GRANT.		Expend	ITURE.	Less than Granted.	More than Granted.
A.—Law Officers	enix Park	2,540 - 80 - 80 - 86,638 -	-	2,487 80 742 86,423	17 8 10 - 14 4	£. s. d. 29 17 4	£. s. d. 8 742 14 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancy. It is to be observed that in addition to their respective salaries the Attorney General received in this year fees out of the Sub-Head E., amounting to 4,410 l. 5s., the Solicitor General, 559 l. 18s., and the Law Adviser, 182l. 14s.

B.—The Crown Prosecutor, Dublin County and City, receives, in addition to salary of 1,100 l., from the Superannuation Vote, Class VI., a pension of 98 l. 4s. 6 d. as late Proctor of the Court of Admiralty, and also 75 l. 15 s. 4 d. as late Seneschal of Mary's Abbey, Manor Court.

C.—The Sessional Crown Solicitor for the County of Donegal having received 8 l. in addition to his salary, being at the rate of 1 l. for each case beyond 150 in the year. The Sessional Crown Solicitor for the East Riding of the County of Cork also received 35 l. for extra cases.

D.—Fraction of a £.

E.—As stated in the Appropriation Accounts of former years, the nature of the service renders it impossible to estimate the exact amount which may be required. The Sessional Crown Solicitor for the County of Wicklow received out of this Sub-head, in addition to his salary, 10 l. 10 s. as Assistant to the Crown Solicitor for the County of Cavas, for attendance at the North-west Winter Assizes of 1877. The Crown Solicitor for Kilkenny and Waterford received 27 l. 6 s. for attendance at the Leinster Winter Assizes, 1877, and also 18 l. 18 s. for special services as Assistant to the Crown Prosecutor for the City of Dublin, at Inquests, Licensing Sessions, &c.

F.—The expenses cannot be exactly estimated.

Vote 22.—LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

G.—Non-payment of rent by Sub-Accounting Officers.

I.—This expenditure is given under a separate Sub-Head, with the sanction of the Lords Commissioners of Her Majesty's Treasury. No provision was made in the Estimate for this expenditure, which could not be anticipated.

A Grant has been taken for 3,190 l. 7 s. 9 d., the Deficit shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March 1877.

Dublin Castle, 8 October 1878.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor, Clerk in Charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, C. A. de Valmer.

VOTE 22.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Expenditure in Excess of the Estimate under Sub-Head C., Excess. Sessional Crown Solicitors."

Sub-Head I.—Expenses in connection with the Phœnix Park Riots of 1871.

- 2. This is an additional Sub-Head, applicable to an expenditure not provided for, which Additional has been raised in the Account under Treasury authority. The service is in continuation Sub-Head, of that which was noticed in my Reports on the Accounts of the last five years, and is described in a Supplementary Estimate for the year 1873-74, laid before the House of Commons on 12th March 1874.
- 3. There is, as shown by the Account, a Net Surplus on the Grant, to be surrendered Net Surplus. to the Exchequer, amounting to 264 l. 13 s. 4 d.

quoi, amound	ш <u>е</u> го 2	101 6. 1						£.	s.	d.
Grant -		-	-	-	-	-	86	,6 88	_	-
Expenditure	-	-	-	-	-	- .	86	,423	6	8
		Net	Surp	lus		-	£.	264	13	4

V.OTE 23.

COURT OF CHANCERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

				Expenditure, compared with Grant.				
Service.		GRANT.	Expenditure	Less than Granted.	More than Granted			
		£. s. d.	£. s. d.	£. s. d.	£. s. d.			
A.—Salaries		87,697	86 ,084 15 11	1,612 4 1				
B.—Copying		2,430	8,012 16 10		582 16 10			
C.—Incidental Expenses		752	651 6 5	100 13 7	_			
	£.	40,879	39,748 19 2	1,712 17 8	582 16 10			
	Deduct	Deficit		482 16 10				
	Net Sur	plus to be surren	dered £.	1,180 - 10				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries. Resignations of Chief Clerk, Taxing Office, and Assistant Clerk to late Master Murphy; also deaths of Messrs. Forde, Foster, O'Connor, Magrath, and Moore.

B.—Copying. Variable nature of Service.

C.—Incidental Expenses. The amounts expended under this Sub-Head for Secretary of Lord Chancellor, Clerk of Crown and Hanaper, and Clerk of Records and Writs for Printing, have been less than those provided by Estimate.

The Surplus of 1,057 L 10 s. 3 d., shown on the Account of the Vote "Court of Chancery, Ireland," for the year ended 31st March 1877, has been surrendered.

Accountant General's Office, 12 November 1878.

M. J. Brady,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 23:

COURT OF CHANCERY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Expenditure has exceeded the Estimate under the following Sub-Head, viz.:— Excess.

 B.—Copying.
- 2. Sub-Head A., "Salaries."—There being no note to this effect in the Estimate or in Additions to Salaries. the Account, I have again to observe that, in addition to his salary, the Chief Clerk in the Registrar's Office, receives a salary of 50 l. per annum, as Custodian of the Roll of Solicitors, and also that one of the Lord Chancellor's Tipstaves receives an additional salary of 28 l. per annum, as his Lordship's Seal Porter; both payments being made under this Sub-Head.
- 3. There is, as shown by the Account, a Net Surplus to be surrendered, amounting Net Surplus. to 1,130 l. 0 s. 10 d.

								£.	8.	d.
Grant	-	-	-	-	-	•	•	40,879	-	-
Expenditure	-	-	-	-	-	-	-	39,748	19	2
·]	Net St	ırplus	-		£. 1,130	-	10

VOTE 24. COMMON LAW COURTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMON LAW COURTS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Sar	Vice.											co		xpenditure, red with Grant.				
SEI	VICE.	•				GRA	GRANT. EXPENDITURE.			Le than G		ed.	Mo than G	ore rant	ed.			
Masters' Office	:s:					£.	s.	d.	£.	8.	d.	£.	8.	d.	£.	s.	d.	
A.—Salaries	-	•	-	-	-	18,119	_	_	17,254	5	6	864	14	6	-	_		
B.—Incidental Expenses	•	-	-	-	-	165	_	_		18	8	124	.1	Ŋ	_	'		
Common Law Ta	XING	OFFIC	E:								ı							
C.—Salaries	•	-	-	-	-	880	_	-	830	-	_`	_	-			_		
Consolidated Or	FICE	or W	R1 TS :								- 1			J				
D.—Salaries	-	-	-	-	-	1,700		_	1,700	_	_	_	-		. ,	-		
Crown Office, C	UEE:	n's B	RNCH	:							- 1			ı				
E.—Salaries	•	•	-		-	1,223	_	_	1,229	15	5	-	•	- 1	6	15	5	
F.—Incidental Expenses	-	-	-	-	•	5	_	-	´ 3	5	5	1	14	7	-	-		
Consolidated Ni	51 P	ivs C	OURT	:							- 1			- {				
G.—Salaries	-	-	-	-		678	_	-	678	-	-	_	•	- 1	_	-		
Registrans to te	e Ju	DGES:						1										
H.—Salaries	-	•	-	-	-	5,283	_	-	5,382	10	- 1	-	•	- 1	149	10	_	
Court of Errors	:					'		1	•		- 1			- 1				
I.—Salaries	-	-	•	-	-	351	_	- 1	851	2	5	-	-		_	2 (5	
K Incidental Expenses	-	-	-	-	•	2	-	-			-	2	-	-		•		
TRIAL OF ELECTIO	N PE	TITION	s :					ı			- 1			- 1				
L.—Salaries	-	-	-	-	-	80	_	- 1	149	15	6	•	-		69 1	5 6	3	
M.—Incidental Expenses	-	•	-	•	-	90	-	-			-	90	-	-		•		
N.—Reception of Judges	-	-	•	-	-	150	-	-	• •		-	150	-	-		•		
					£.	28,626	_		27,619	—– 12	6	1,282	10 1	0	226	8 4	_	
						20,020					_	-,		_			_	
			1	Dedu	ct De	eficit -		•		-	-	226	3	4				
									•					-				
			ľ	Net S	urplu	s to be su	rren	dere	d	- :	E.	1,006	7	6				

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - 5 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - 7 19 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Chiefly caused by vacancies. The Senior First Class Clerk in the Court of Common Pleas, and the Senior First Class Clerk in the Court of Exchequer, receive, in addition to their Salaries of 350 l. each. compensation allowances of 3 l. 6 s. and 17 l. per annum respectively, the former as late Clerk of the Court of Common Pleas, and the latter as late Clerk in the Rules Office of the Court of Exchequer. These allowances are paid out of Vote 1, Class VI., "Superannuation and Retired Allowances." The Junior Second Class Clerk of the Court of Common Pleas, besides the Salary attached to that office, also receives from the Vote for Common Law Courts, Ireland, a Salary for duties performed in connection with the "Registration of Acknowledgements by Married Women," at the rate of 100 l. per annum.

B., F., K.—These charges fluctuate from year to year, and cannot be very exactly estimated.

E.—The estimate for the item "Writing Clerk," 45 l., having been exceeded by 6 l. 8 s. 7 d., and also the fraction of a £. not included in the Vote, it is to be observed that the expenditure for the "Writing Clerk" depends upon the quantity of business which may be brought into the office, and cannot therefore be estimated with exactness.

H.—Payments under Treasury authority of 12th January 1878, to Registrars of Judges by whom the last Winter Assizes in 1877 were held, and which were not estimated for.

I.-Fraction of a £.

VOTE 24.—COMMON LAW COURTS, IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

L., M., N.—These expenses depending upon proceedings connected with Petitions and brought to trial cannot be approximately estimated.

EXTRA RECEIPTS:—The variation between the Estimate and the Amount realized is caused by a sum of 3 l. received in December 1877 from Her Majesty's Stationery Department, for extra Directories supplied for the use of the Exchequer Division in Ireland in 1876-77, being passed to the credit of "Extra Receipts" for this year, it being too late to credit the Vote for 1876-77 with the amount.

The Surplus of 628l. 17s. 3d., shown on the Account of the Vote "Common Law Courts, Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin Castle, 31 October 1878.

T. H. Burke, Accounting Officer.

Thomas H. Taylor, Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Vote 24.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure, under the following Sub-Heads, has exceeded the Estimate: - Excesses.

CROWN OFFICE, QUEEN'S BENCH:

E.-Salaries.

REGISTRARS TO THE JUDGES:

H.-Salaries.

COURT OF ERRORS.

I.—Salaries.

TRIAL OF ELECTION PETITIONS:

L.—Salaries.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,006 l. 7 s. 6 d. Net Surplus.

VOTE 25.

COURT OF BANKRUPTCY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of BANKRUPTCY, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

		GRANT. EXPENDITURE.					Expenditure, compared with Grant.					
Service.	Grant.			EXPEN	R E.	than	Les Gra		More than Granted			
		£.	s.	d.	£.	8.	d.	£.	8.	d.	£. s. d.	
A.—Salaries	-	9,767	-	-	9,713	-	7	58	19	5	_	
B.—Incidental Expenses	-	66	_	-	65	7	5	_	12	7	_	
C.—Costs, Damages, and Expenses, incurred the Official Assignees.	by	145	-	-	144	9	8	_	10	9	. –	
	£.	9,978	_	-	9,992	17	8				_	
• •	Surpl	us to be s	urr	ende	red -	• •	£.	55	2	9		

Estimated Amount of Extra Receipts payable to Exchequer -1,000 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- The Saving arises on the Expenditure in payment of Copyists, estimated at 800 l.; the number of office copies required by the public not having been as great as had been anticipated.

B.—A small over-estimate. C.—A small over-estimate.

EXTRA RECEIPTS.—The Extra Receipts payable to the Exchequer arise from Fees received in money for Office Copies of the Proceedings of the Court supplied to the public; the number of Copies required varying from time to time, the amount to be received cannot be closely estimated.

The Surplus of 80 l. 15 s. 8 d., shown on the Account of the Vote "Court of Bankruptcy, Ireland," for the year ended 31st March 1877, has been surrendered.

18 October 1878.

Wm. Perria, Chief Registrar, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, C. A. de Valmer.



VOTE 25.

COURT OF BANKRUPTCY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Sub-Head C.—Costs, Damages, and Expenses incurred by the Official Assignee. Sub-Head C. This is the first time this Sub-Head has appeared in the Estimates or Accounts, the payments now provided for by the Grants of Parliament having formerty been made out of the interest and profit arising from the Unclaimed Dividend Account of the Court, the Assets of which Account have, in accordance with the provisions of the 85th section of the Supreme Court of Judicature, Ireland, Act, 1877 (40 & 41 Vict. c. 57), been transferred to the Commissioners for the Reduction of the National Debt.

2. The Surplus to be surrendered is, as shown by the Account, 55 l. 2s. 9 d.

Surplus.

							£.	8.	d.
Grant	-	-	-	-	-	-	9,978	-	-
Expenditure -	-	-	-	-	-	-	9,922	17	3
			Su	rplus		_	£. 55	2	9

Vote 26. LANDED ESTATES COURT, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LANDED ESTATES COURT, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.			GRANT.	Expenditure.	Exper compared v	diture, vith Grant.
DBRVICE.					Less than Granted.	More than Granted
			£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	-	-	10,718	10,637 11 8	80 8 4	_
B.—Scrivenery of Attested Copies -	-	-	650	600 15 -	49 5 -	_
C.—Incidental Expenses	-	-	120	186 5 1		16 5 1
		£.	11,488	11,374 11 9	129 18 4	16 5 1
	Dec	duct I	Deficit		16 5 1	
	Net	Surp	lus to be surrend	lered £.	113 8 8	
						İ
Estimated Amount of Extra Rece to Exchequer	ipts	payab -	ole { Duty - -{ Fees on Atter	£. 5,0 sted Copies 6	350 – –	s. d.
Amount of Extra Receipts realised 1877-78, and paid over to Exc	in tl hequ	he Ye ıer	$\mathbf{ar} \Big\{ \mathbf{Duty} - \mathbf{Fees} \text{ on Atter} \Big\}$	ted Copies 5	5,656 339	
						•
EXPLANATION of the				_	£. s.	d.
A.—Savings by the Retirement the promotions in the Sin the office of Third A	ent o Staff Assist	of Mi conse	r. C. E. Dobbs, quent thereon, a	one of the Exam	£. s.	d. 4
A.—Savings by the Retirement the promotions in the S	ent o Staff Assist	of Mi conse	r. C. E. Dobbs, quent thereon, a	one of the Exam	£. s. iners; cancy - 80 8 49 5	4
A.—Savings by the Retirement the promotions in the Sin the office of Third A	ent o Staff Assist ted C	of Mi conse tant to Copies	r. C. E. Dobbs, quent thereon, a Registrar	one of the Exam	£. s. iners; cancy - 80 8	

The Surplus of 552l. 7 s. 7 d., shown on the Account of the Vote "Landed Estates Court, Ireland," for the year ended 31st March 1877, has been surrendered.

^	D	L	1080
ĸ	Decem	ber	1878.

S. J. Lynch, Registrar, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 26.

LANDED ESTATES COURT, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Expenditure has exceeded the Estimate under Sub-Head "C.," Incidental Excess. Expenses.
- 2. There being no note to that effect on the Account, I have to observe, that in Additional Payaddition to his Salary as Keeper of Deeds, Mr. H. W. D. Dunlop was paid out of Vote 2, "Science and Art Department for the United Kingdom," Class IV., 114 l. 2 s. for evening attendance in the Library, Dublin.
- 3. There is, as shown by the Account, a Net Surplus of 113 l. 8 s 3d., which will have Net Surplus. to be surrendered to the Exchequer.

									£.	s.	ď
Grant -	-	-	-	-	-	-	-	-	11,488	-	-
Expenditure	-	-	-	-	-	-	-	-	11,374	11	9
,				N	et Su	rplus	-		£. 113	8	3

VOTE 27. COURT OF PROBATE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Court of Probate, Ireland, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

_								_			60	E mp	xpen ared	diture, with Grant.
Service.					GRA	nt.		Expeni)ITU	RB.	than C	ess Fai		More than Granted.
					£.	s,	d.	£.	s.	d.	£.	8.	d.	2. a. d
A.—Saluries	-	-	-	-	7,882	_	_	7,738	14	11	98	5	1	_
B.—Incidental Expenses -	•	-	•	-	68	-	-	82	19	10	85.	_	2	_
DISTRICT REGISTRIES:											}			
C.—Salaries and Allowances -	-	•	•	-	3,565	_	_	3,480	4	10	184	15	7	i —
D.—Incidental Expenses -	-	-	•	•	88	_	-	28	16	1	54	8	11	_
				£.	11,548	_	-	11,225	15	8				_
				Surp	lus to be s	surr	ende	ered -	•	£.	322	4	4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Over-estimated by reason of events which occurred subsequent to Estimates being framed.	
B.—Over-estimated.	
C.— Ditto.	
D.— Ditto,	•
·	
The Surplus of 259 1 5 c 2 d shown on the Assount of the Vote "Court of Drobete Trained" for	or the week anded

The Surplus of 258 L. 5 s. 2 d., shown on the Account of the Vote "Court of Probate, Ireland," for the year ended 31st March 1877, has been surrendered.

H. M. Pilkington, Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 27. COURT OF PROBATE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus of 322 l. 4 s. 4 d, which will have to be surrendered to the Exchequer.

								£.	8.	d.
Grant -	-	-	-	-		-	-	11,548	-	-
Expenditure	-	-	-	-		-	•	11,225	15	8
					Surplus		-	£. 322	4	4

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for this Department, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

Service.											c	omj	Experoared v	nditure, with G	ant.	
					GRA	INT.		EXPEN	DIT	URE.	than (Less Gra		than	fore Gran	
A.—Salaries	-	•	•	•	£. 1,690		d. -	£. 1,679			£.			£.	s. —	d.
B.—Incidental Expenses -	-	-	-	-	10	_	-	2	18	G	7	1	6		_	
				£.	1,700		-	1,682	11	4					_	
				Sur	plus to be	e su	rren	lered -	-	£.	17	8	8			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- The Surplus of 10 l. 7 s. 2 d. under this Head is explained thus :-

												T.	5.	a.	
The Sum estimated for															
The Sum expended	•	-	-	•	•	-	-	•	•	•	•	4	12	10	
					Leav	ing a	Bala	nce o	f -		£.	10	7	2	

B.—Balance for the year 1877-78, unused, 7 l. 1 s. 6 d.

The Surplus of 9 L 8 s. 6 d., shown on the Account of the Vote "Admiralty Court Registry, Ireland," for the year ended 31st March 1877, has been surrendered.

21 November 1878.

C. C. Macnamara, Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, C. A. de Valmer.



VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus amounting to 17 l. 8s. 8 d., which will have to be surrendered to the Exchequer.

								3	E.	s.	d.
Grant -	-	-	-	-	-	-	-	1,	700	-	-
Expenditur	e -	-	-	-	-	-	-	1,	682	11	4
				Sur	plus	-		£.	17	8	8

VOTE 29. REGISTRY OF DEEDS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.					GRA	NT.		Expen	DITI	IRR.	c) mp	Expen ared v	diture, with G	ant.	
											I than (æss Frai	ited.	than	lore Gra	
					£.	s.	d.	£.	8.	d.	£.	8.	d.	£.	s.	d.
A.—Salaries	•	-	-	-	17,588	-	-	17,228	12	1	364	7	11	•	_	
B.—Incidental Expenses -	-	-	-	-	40	_	-	48	9	10	-	-	-	8	9	10
C.—Transcription of Memorials	•	-	-	-	1,500	-	-	1,457	18	4	42	6	8		_	
				£.	19,128	_	-	18,724	15	8	406	14	7	8	9	10
		1	Deduc	et Def	icit -				•	•	8	9	10			
		ı	Tet S	urplu	s to be su	rrei	nder	ed	-	£.	408	4	9			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus, owing to removal a	nd resignation of officers	, and delay in filling up	vacancies.		
B.—Expenditure over average. 29th March 1878, No. 5258.	The Treasury Letter of	authority for defraying	the excess on S	Sub-Head B. is dat	æd
C Savings in Expenditure.	•				

The Surplus of 97 l. 18 s. 6 d., shown on the Account of the Vote "Registry of Deeds, Ireland," for the year ended 31st March 1877, has been surrendered.

M. F. Dwyer,

3 October 1878.

M. F. Dwyer, Registrar of Deeds, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 29.

REGISTRY OF DEEDS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under Sub-Head B.

2. There is, as shown by the Account, a Net Surplus on the Grant amounting to Net Surplus. 403 l. 4 s. 9 d., to be surrendered to the Exchequer.

Expenditure - - - - - - - - - - 19,128 -
Expenditure - - - - - - - 18,724 15 3

Net Surplus - - £. 403 4 9

Vote 30. REGISTRY OF JUDGMENTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the REGISTRY of JUDGMENTS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

_												l .	com	Expen pared	diture, with Gr	ant.	
Servic	В.					GRA	NT.		Expen	DIT	URE.	1	Less Gra		M than (ore Grai	
						£.	8.	d.	£.	s.	d.	£.	8.	d.	£.	s.	d.
A.—Salaries	-	•	-	-	-	2,798	_	-	2,850	16	4	-	-	-	52	16	4
B.—Incidental Expenses	-	,	-	-	-	2	-	-	_	6	1] 1	18	11	-	_	
					£.	2,800	-	-	2,851	2	5	1	18	11	52	16	4
				_		L	D	edu	ct Surpl	us	-	•	•	-	1	18	11
							N	et J	eficit to	be	v oted	۱ -		£.	51	2	5

EXPLANATION of the Cause of Variation between Expenditure and Grant.

	Less than Granted.	More than Granted.
A. Marsharman millionales de Painete Callinguis de la Calle de la Ca	£. s. d.	£. s. d.
A.—Mr. Murphy was paid less than the Estimate for him, viz., 3 s. 3 d.: the date from which his annual increment commenced was the 6th of April 1877, the Estimate was prepared on the basis that it would commence on the 1st April	- 8 8	_
As was mentioned by me when rendering the Appropriation Account for 1876-77, Mr. Longfield's pro rata payments were under-estimated, they exceeded the sum granted		
by 62 l. 19 s. 7 d		52 19 7
B.—Postage less than the amount estimated	1 18 11	_

The Surplus of 229 l. 4 s. 4 d., shown on	the Account of the	Vote "Registry of Judgments,	Ireland," for the year
ended 31st March 1877, has been surrendered.		Mani	Damein.

5 September 1877.

Mark Perrin,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer, Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



Vote 30.

REGISTRY OF JUDGMENTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. There has been an Expenditure in Excess of the Estimate under Sub-Head A., Excess. "Salaries."
- 2. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting Net Deficit. to 51 l. 2 s. 5 d., for which a Vote will be required.

Grant	•	-	-	-	-	-	2,	£. 800		
Expenditure	-	-	-	-	-	-	2,	851	2	5
		1	Net De	ficit		-	£.	51	2	5

Vote 31.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "SALARIES and EXPENSIS of the Commissioners of Police, the Police Courts, and the Metropolitan Police Establishment of DUBLIN," in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

	Service.						_			con	Ex npar	ed v	diture, with Grant.			
SERVICE.				GRA	NT.		Expeni)IT	JRE.	L than G	ess rant	ed.	Mo than Gr		ed.	
				£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s .	d.	
A.—Salaries	-		-	18,039	_	_	12,605	18	7	433	6	5				
B.—Pay, Extra Pay, &c., of the Force	-	_	-	89,945	_	_	87,506			2,438	7	_				
C.—Clothing and Equipments -	-	-	-	8,800	_	_	8,822			• -		-	22	4	8	
D - Purchage of Horses	-	-	-	550	_	_	884			215	14	7	_	-		
E.—Forage	-	-	-	888	_	_	891	12	5		,	-	8	12	5	
F.—Law Expenses	-	-	-	36	_	_	58	3	10			•	22	8	10	
G.—Incidental Expenses	•	•	-	820	_	-	647	1	6	172	18	6		-		
H.—Pensions	•	-	•	28,313	-	-	28,957	7	1	•	•	•	644	7	1	
			£.	187,891	_	_	184,828	1	1	8,260	6	6	692	7	7	
		Dedu	ct I	Deficit -	-					692	7	7				
		Net 8	Surp	lus to be	suri	end	ered		€.	2,567	18	11				
Estimated Amount of Extra Rec	_			-					_			£ 52,0	I E. <i>e. d</i> 100 – -	ľ. -		

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 56,178 6 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The appointment of a new Assistant Commissioner of Police, at the minimum salary, vice Captain Talbot promoted to be Chief Commissioner, in room of Colonel Sir H. A. Lake, K.C.B., retired; and the retirement of two clerks from the Central Police Courts.
 - B.—The Reductions, &c., in the Ranks and Classes of the Force. C.—The absolute requirements of the Service.

D.—The anticipated exchange of Horses not having been deemed absolutely necessary within the Year.

E. and F.—The absolute requirements of the Service.

- -The contingent nature of the Service.
- G.—The contingent nature of the Service.
 H.—The difference between the Pensions Granted and Ceased within the Year.

The Surplus of 2,727 L 2 s. 7 d., shown on the Account of the Vote "Dublin Metropolitan Police," for the year ended 31st March 1877, has been surrendered.

Metropolitan Police Office, Dublin Castle,] 5 June 1878.

George Talbot, Commissioner of Police, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, C. A. de Valmer.



VOTE 31.

DUBLIN METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, Excess. viz:—
 - C.—Clothing and Equipments.
 - E.—Forage.
 - F.-Law Expenses.
 - H.-Pensions.
- 2. On a comparison of the numbers of the various classes of the force from Superintendents to supernumeraries estimated for, viz., 1,178, with the number actually paid on 23rd August 1877, and 28th February 1878, it has been found that 1,147 were paid on the former, and 1,146 on the latter date; showing the number of men to be less than estimated by 31 on 23rd August, and 32 on 28th February.
- 3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 2,567 l. 18 s. 11 d., which will have to be surrendered to the Exchequer.

									£.	8.	.d.
Grant -	-	-	-	-	-	-	-	- ;	137,391	-	-
Expenditure	-	-	-	-		-	-	- :	134,823	1	1
				Net	Surpl	us -		- £	. 2,567	18	11

VOTE 32. CONSTABULARY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSTABULARY of IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.		۱ ۾			1_	Expenditure, compared with Grant.			
		GRA	nt.		Expenditure.	Less than Granted.	More than Granted.		
Superintending Officers.		£.	s.	d.	£. s. d.	£. s. d.	£ d.		
—Salaries	-	12,784	-	_	11,959 1 1	824 18 11	_		
Allowances	•	680	-	-	648 2 7	36 17 5	_		
CONSTABULARY.									
Pay	-	706,855	-	-	696,353 11 1	10,501 8 11	- .		
-Extra Pay and Allowances	-	52,689		_	50,814 18 10	2,874 6 2	_		
-Travelling Expenses	•	11,800	-	-	8,891 11 11	2,908 8 1	_		
-Clothing	-	81,335	-	-	80,404 11 10	930 8 2	_		
-Arms and Ammunition, Accoutrements, Saddlery.	and	1,571	_	-	2,057 - 8		486 – 3		
-Purchase of Horses	-	875	-	-	856 3 1	18 16 11	_		
_Forage	-	20,287	-	-	19,281 3 2	1,005 16 10	_		
-Rent of Barracks	-	31,826	_	_	30,708 1 6	617 18 6	_		
Purchase of Barracks	-			-	300		300		
-Barrack Furniture	-	2,310	_	_	1,964 4 7	345 15 5	_		
—Fuel and Light	-	12,100	_	_	11,775 - 7	824 19 5	_		
-Postage	-	2,700	-	_	2,872 5 2		172 5 2		
-Escort and Conveyance of Convicts, &c	-	750	_	_	706 12 6	48 7 6	_		
—Incidental Expenses	-	 8, 100	_	_	2,648 9 4	451 10 8	_		
Pensions.		<u>.</u>		,					
-Pensions and Gratuities	-	194,868	_	-	186,942 4 -	7,925 16 -	_		
	£.	1,086,030) –	_	1,058,677 16 6	28,310 8 11	958 5 5		
Ded	uct D	eficit		•		958 5 5			
Net	Surpl	us to be s	urre	nde	ered £.	27,352 8 6			

VOTE 32.—CONSTABULARY OF IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Changes in staff and new appointments at minimum of scale.
- B.—Variable nature of the service.
- C.—Vacancies not filled, and changes in the relative numbers in receipt of the several rates of pay during year of account, as compared with those at time of estimating. The provision for vacancies has been discontinued in subsequent Estimates.
 - D.)—The sums provided to meet extra expenses on account of elections, disturbances, &c., have not been required, E.) and the duties performed have been carried out with strict economy.

 - F.—The supplies estimated for were not all required.
 - G .-- The supplies of accoutrements required proved greater than was anticipated when the Estimate was prepared.
 - H .- Full amount estimated not expended.
- I .- The number of horses (both public and officers') maintained during the year, was less than the number
 - K.—Decrease in the number of barracks, amount provided for progressive increase not all required, and rents unpaid.
 - L.—The supplies estimated for were not all required.
 - M .- Decrease in the number of barracks and of allowances drawn during the year of account.
 - -Variable nature of the services. ₽.∫
- Q.—The surplus arising from cessation of pensions by deaths, and from pensions undrawn within the year of account, has exceeded the payments made on account of pensions granted since Estimate was prepared; the sum provided to meet such payments has, consequently, not been required, and the item has been omitted from subsequent Estimates.

PURCHASE OF BARRACKS.—The sum expended is the purchase-money of Baldoyle Constabulary Barrack, County Dublin, which the Lords of the Treasury, by letter dated 9th August 1877, directed to be charged to the Constabulary Vote under a new Sub-head.

EXCHEQUER EXTRA RECEIPTS.—The sums which became chargeable in counties for Extra Force, &c., also the receipts arising from sale of Old Stores, were greater than was anticipated when Estimate was prepared (both these sources of receipt are variable), also the amount repaid by counties in year 1877-78 in respect of previous years, was considerably in excess of the sum which remained due from counties at 31st March 1878.

The Surplus of 31,261 l. 1 s. 8 d., shown on the Account of the Vote "Constabulary of Ireland," for the year ended 31st March 1877, has been surrendered.

Royal Irish Constabulary Office, Dublin Castle, 29 November 1878.

G. E. Hillier, Inspector General, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer.

Wm. Dunbar. Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 32.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.: Excess.
 - G.—Arms, Ammunition, Accoutrements, and Saddlery.
 - N.—Postage.
- 2. A new Sub-Head, "Purchase of Barracks," has been introduced, in compliance with New Sub-Head. the Treasury directions, referred to in the note to the Account.
- 3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 27,352 l. 3 s. 6 d., which will have to be surrendered to the Exchequer.

								£.	s.	d.
Grant -	-	-	-	-	-	-	-	1,086,030	-	_
Expenditure	-	•	-	-	-	-	-	1,058,677	16	6
			N	et Su	rplus		-	£. 27,352	3	6

Vote 33.

GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GOVERNMENT PRISONS and DEPARTMENT of the REGISTRAR of HABITUAL CRIMINALS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.	Gran		F			enditure, with Grant.
	ORAN		EXPENI	DITURE.	Less than Granted.	More than Granted.
Superintendence and Inspection:	£.	s. d.	£.	s. d.	£. s. d.	£. s. d.
A.—Salaries B.—Travelling Expenses C.—Incidental Expenses Office of Director of Prisons	2,479 160 35	 	1,989 96 33	4 4 4 7 9 -	489 15 8 63 15 5 1 11 -	1
D.—Salaries Office of Registrar of E.—Incidental Expenses Habitual Criminals - \(\)	285 5		1 .	11 11 16 9	89 8 1	8 16 9
Convict Prisons, &c.:						
F.—Salaries and Wages G.—Rations for Officers, and Allowances in lieu of	14,653		14,243	7 5	409 12 7	_
Rations and Quarters	3,408		3,286		116 11 10	_
H.—Uniforms for Officers	920 11,600		898 10,927		26 5 8 672 - 11	_
J.—Clothing for Convicts	2,850			2 7	21 17 6	
K.—Bedding for Convicts	180		159	10 2	20 9 10	_
L.—Medicines, Surgical Instruments, &c	200		188		16 8 10	
M.—Gratuities to Convicts	1,400		1,189		210 2 1	
N.—Kitchen Utensils, Crockery, &c	70 480		58	9 -	16 11 -	-
O.—Soap, Scouring and Cleaning Articles	160	J	446 141	6 5 16 8	38 18 7 18 3 4	
P.—Escort and Conveyance of Convicts Q.—Maintenance of Convicts in Refuges	778]	800	8 10	10 0 4	22 3 10
R.—Maintenance of Children of Convict Parentage	96			13 10	29 6 2	22 3 10
S.—Incidental Expenses	424	- -	462	13 5		38 18 5
T.—Washing for Department of National Education	122		58	- 4	68 19 8	_
U.—Salaries Office of General Prisons	-	-	1,549		• •	1,549 19 5
V.—Traveling Expenses Board	-	-	55	,		55 15 6
W.—Incidental Expenses	h -	-	2	17 5		2 17 5
Manufacturing Department Farm and Garden	See Notes	at foot			_	_
£.	40,800		89,718	18 3	2,254 8 1	1,678 6 4
Deduct	Deficit -				1,678 6 4	
Net Su	rplus to be	surren	dered -	- £.	581 1 9	
Estimated Amount of Extra Receipts payable	e to Exchec	quer		- ,	£. - 1,800	s. d.
Amount of Extra Receipts realised in the Ye including 842 l. 14 s. 3 d., the excess of and Farm and Garden, below	ar 1877-78 Receipts	and on Ma	paid ove wufacturi	r to Exc ng Dep	chequer.)	

Note-

						Receip	ts.	Payments.	Excess of Receipts to be paid to the Exchequer.
M						£.		£. s. d.	£. s. d.
Manufacturing Department	•	-	•	-	•	5,244 1	3 2	5,049 17 6	194 15 8
Farm and Garden	-	-	-	-	-	2,076 1	7 8	1,428 19 1	647 18 7
					£.	7,321 10	0 10	6,478 16 7	849 14 3

VOTE 33.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A., B.-The Surplus upon each of these Sub-Heads was caused by the abolition of the office of Director of Prisons on 8th November 1877.
 - C.—The Annual Expenditure being variable could not be estimated precisely.
- D.--The Surplus upon this Sub-Head was caused by the abolition of the office of Registrar of Habitnal Criminals, on 8th November 1877.
- E.—The Excess of Expenditure was caused by extra expenses involved in the preparation of Returns. Sanction was obtained from the Treasury for defraying the Excess out of the Surplus on other Sub-Heads.
 - F., G., H.—The Surplus upon each of these Sub-Heads was caused by vacancies in the Staff of Prison Officers.
- I,, J. K., L., M., N., O., P.—The Annual Expenditure under these Sub-Heads is variable, and cannot be estimated closely.
- Q.—The Excess under this Sub-Head was caused by the number of convicts in Refuges having been greater than had been estimated. Sanction was obtained from the Treasury for defraying the Excess out of the Surplus on other Sub-Heads.
 - R .- The number of children maintained was less than had been anticipated.
- S.—The Excess under this Sub-Head was caused by it having been found necessary to provide some special fittings which had not been anticipated. The sanction of the Treasury was obtained for defraying the Excess out of the Surplus on other Sub-Heads.
 - T .- The Expenditure under this Sub-Head is variable, and could not be closely estimated.
- U., V., W.—The Expenditure under these Sub-Heads was not provided for in the Estimate, but it was defrayed from this Vote in accordance with Treasury instructions.

Manufacturing Department No sum was granted under these Sub-Heads. See Note at foot of p. 226. Farm and Garden -

Note referring to extra remuneration of varying amount received by officers of Government Prisons, in the year 1877-78, in addition to the ordinary salaries of their offices:—

Mountjoy Male Convict Prison.

One second class warder received 12 l. 6 s. 8 d. for photographing convicts, out of the Vote for Government Prisons.

Mountjoy Female Convict Prison.

A schoolmistress received 5 l. for photographing convicts, out of the Vote for Government Prisons.

Spike Island Convict Prison.

The Protestant Chaplain received 136 l. 9 s. from Army and Navy Votes, for services as Chaplain to military and naval departments in Cork Harbour.

The Roman Catholic Chaplain received 50 l. from Army Votes, as Chaplain to the military at Spike Island.

The medical officer received 234 l. 1 s. 4 d. from the Army and Constabulary Votes for attendance on the Military and Constabulary at Spike Island, &c.; he states that out of this sum he paid 40 l. for medicines and medical assistance.

The Governor's clerk received 7 l. for photographing convicts, out of the Vote for Government Prisons.

The assistant schoolmaster received 52 l. 7 s. 2 d. from the Vote for National Education, and 6 l. 3 s. 7 d. Result Fees from Cork Poor Law Union funds as assistant teacher in Queenstown Male National School.



VOTE 33.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—continued.

EXTRA RECEIPTS.—The annual amount of sales of manufactures and farm produce is variable, and cannot be estimated closely. In the latter part of the financial year 1877-78, it was found necessary to provide a stock of materials to be made into clothing, the cost of these materials was charged against the Manufacturing Department, but the Manufacturing Department was not credited with the value of the clothing until after the close of the year, the Excess of Receipts under that Sub-Head, therefore, appears less than had been anticipated when the Estimate was framed.

The Surplus of 1,405 l. 1 s. 2 d., shown on the Account of the Vote "Government Prisons and Department of the Registrar of Habitual Criminals, Ireland," for the year ended 31st March 1877, has been surrendered.

William Lamb,
Clerk in charge of Accounts.

Charles F. Bourke,
J. Barlow, late Director of Convict Prisons,
Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 33.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. Expenditure in Excess of the Estimate has taken place under the following Sub-Heads:—

SUPERINTENDENCE AND INSPECTION:

E.—Incidental Expenses.

CONVICT PRISONS, &c.:

Q.—Maintenance of Convicts in Refuges.

S.—Incidental Expenses.

Additional Sub-Heads. 2. Office of General Prisons Board:

U.—Salaries.

V .- Travelling Expenses.

W.—Incidental Expenses.

The Treasury have directed that the above Expenditure (General Prisons Board) should be charged against this Vote under the above three Sub-Heads, and that the Savings under the other Sub-Heads should be applied to meet this additional Expenditure.

Net Surplus.

3. There is, as shown by the Account, a Net Surplus of 581 l. 1 s. 9 d., to be surrendered to the Exchequer.

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	40,300	-	-
Expendit	ure	-	•	-	.	-	-	-	-	39,718	18	3
					Net S	Surplu	8 -		£	581	1	9

VOTE 34.

COUNTY PRISONS AND REFORMATORIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS and REFORMATORIES, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

				Expenditure, compared with Grant.						
Service.	GRA	NT.	EXPEN	D ITU 1	RB.	Less than Gra		More than Gran		ted.
COUNTY AND BOROUGH PRISONS (7 Geo. 4, c. 74, s. 58, and 19 & 20 Vict. c. 68, s. 35):	£.	s. a	£.	<i>s</i> .	d.	£.	s. d.	£.	8.	d.
A.—Salaries, Inspectors General of Prisons	2,889		1,750	8	3	1,138	11 9	-	-	
B.—Incidental Expenses	10		· 18	5	9	-	-	3	5	9
C.—Maintenance of Prisoners in County and Borough Gaols	9,000		9,005	2	1	-	•	5	2	1
C.(2). — Maintenance of Debtors confined in Kilmain- ham Gaol, 37 & 38 Vict. c. 21, s. 8 -	~ i -	-	129	7	1	-	-	129	7	1
REFORMATORIES AND INDUSTRIAL SCHOOLS:										
D.—Salaries, Inspector's Office	996		. 1,134	18	-	-	-	138	18	_
E.—Travelling - ditto	200		. 177	8	2	22	11 10	-	_	
F.—Incidental Expenses, ditto	20		- 1	2	6	18	17 6	-		
GMaintenance of Juvenile Offenders	18,017		. 16,878	17	2	1,141	2 10	-	_	
HMaintenance in Industrial Schools	62,000		62,008	12	6	-	-	8	12	6
£.	93,132	-	91,090	3 1	6	2,821	3 11	285	5	5
Deduct De	ficit -				-	285	5 5			
Net Surpli	ıs to be su	rrende	red	-	£.	2,085	18 6			

Estimated Amount of Extra Receipts payable to Exchequer on account of Receipts from
Parents of children sent to Reformatory and Industrial Schools - - - - 1,350 - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 1,369 2 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Payments to these officers were charged, under Treasury authority of 19th December 1877, to the Vote "Government Prisons and Department of the Registrar of Habitual Criminals, Ireland," from the 9th November 1877, inclusive, being the date of the establishment of "The General Prisons Board," under "The General Prisons (Ireland) Act, 1877."

B. and C.—These charges fluctuate from year to year, and cannot be exactly estimated. The excesses sanctioned by Treasury authority of the 15th February 1878.

C (2).—This Sub-Head is raised under Treasury authority of 24th January 1878, in accordance with the remarks of the Comptroller and Auditor General in his Report on the Appropriation Account of the Grant for "County Prisons and Reformatories, Ireland," for the year 1875-76.

D.—Partly by Inspector's salary having been increased by 100 l. per annum, viz., 39 l. 8 s., partly by agency on collections having exceeded the estimated amount by 93 l. 6 s. 9 d., and partly by payment of 6 l. 2 s. 1 d. to the writer for over-time, and a fraction of 1 s. 2 d.

E., F., G., and H.—Approximate Estimates. The excess under Sub-Head H. was paid under Treasury authority of the 15th February 1878.

EXTRA RECEIPTS payable to Exchequer.

The receipts from the parents of children sent to Reformatory and Industrial Schools exceeded the estimated amount by 19 L 2 s. 11 d. Copy of a Memorandum of the Inspector annexed.

0.12.

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VOTE 34.—COUNTY PRISONS AND REFORMATORIES, IRELAND—continued.

MEMORANDUM.

Office of Inspector of Reformatory, &c. Schools, 27 April 1878.

In reply to Government Minute, 16th April 1878, the excess on the Estimate of Parental Money Receipts for 1877-8 must be attributed to the zeal of this office, and that of the Parental Money Collectors in enforcing contributions by parents.

The Under Secretary, Dublin Castle.

(signed)

John Lentaigne, Inspector.

A Grant has been taken for 869 l. 1 s. 11d., the Deficit shown on the Account of the Vote "County Prisons and Reformatories, Ireland," for the year ended 31st March 1877.

Dublin Castle, 8 October 1878.

T. H. Burke, Accounting Officer.

Thomas H. Taylor, Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Examined, C. A. de Valmer. Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 34.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excesses.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:-

COUNTY AND BOROUGH PRISONS:

B.—Incidental Expenses.

C .- Maintenance of Prisoners in County and Borough Gaols.

REFORMATORIES AND INDUSTRIAL SCHOOLS:

D.—Salaries, Inspector's Office.

H.—Maintenance in Industrial Schools.

Sub-Head C. (2).—Maintenance of Debtors confined in Kilmainham Gaol.

Additional Sub-Head.

2. This is an additional Sub-Head, introduced in the Account under the authority of the Treasury. The Service was noticed in my Report on the Account of this Vote for the year ended 31st March 1876, as not coming strictly within the scope of Sub-Head C., against which it was charged in that year.

Net Surplus.

3. There is, as shown by the Account, a Net Surplus to be surrendered, amounting to 2,035 l. 18 s. 6 d.

> Grant 93,132 Expenditure 91,096 - - £. 2,035 18 6 Net Surplus -

Vote 35. DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the DUNDRUM CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

							cor	nditure, with Grant.	
Service.	GRAI	Expenditure.			Le than G		More than Grantee		
A.—Salaries and Wages B.—Victualling Prisoners and Rations for Officers		s. -	d. -	£. 1,839	4		28 1	s. d. 5 6	£. s. d
and Servants	3,420 65 659	-		3,367 60 736	4 4 6	10 - 5	52 I		77 6 5
L.—Medicines and Surgical Instruments, &c	45 80 140	-	-	39	12 11	1 2	5 28 31	8 - 8 11 5 10	
Farm and Garden £.	6,227							•	
Deduct Det		<u> </u>	-	6,157	7 -	-	146 : 77	6 5	77 6 5
Net Surplu	s to be sur	rend	ere	d	-	£.	69	3 -	-
								£	

Estimated Amount of Extra Receipts payable to Exchequer - - - - 80 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 50 14 -

Extra Receipts, composed as follows:

Sale of rags - Cash sales from farm	-	-	-	-	4	13	d. 9 3	Farm and garden Ditto			
			-		E. 50	14	_			_	£. 46 - 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A .- Expended nothing further.
- B.—Expended nothing further.
- C .- Expended nothing further.
- D.—The excess under this Sub head was due partly to the exorbitant contract prices of certain articles of clothing required; and further, to the necessity of providing warmer winter clothing than was hitherto the case for the patients both male and female; also some extra suits of uniform, owing to changes in the staff.
 - E.—Expended nothing further.
 - F.-Expended nothing further.
 - H.—Expended nothing further.

The Surplus of 2 l. 12 s. 6 d., shown on the Account of the Vote "Dundrum Criminal Lunatic Asylum, Ireland," for the year ended 31st March 1877, has been surrendered.

19 November 1878.

Isaac Ashe, M.D.,
Physician Superintendent, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, C. A. de Valmer.

Vотв 35.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.	1. THE Expenditure has exceeded the Estimate under the following Sub-Head:												
	D.—Clothing for Prisoners, and Uniform Clothing.												
Net Surplus.	2. The Net Surplus to be surrendered is, as shown by the Account, 691. 13s.												
	£. s. d.												
	Grant 6,227												
	Expenditure 6,157 7 -												
	Net Surplus £. 69 13 -												

VOTE 36.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, ILELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

G	Grant.						Expenditure, compared with Grant.				
Service.				Expenditure.			Less than Granted	More than Granted.			
				£.	8.	d.	£.	<i>s</i> .	d.	£. s. d.	£. s. d.
A.—Revising Barristers	-	-	-	420	_	_	420		_		_
B.—Process Servers, Civil Bill Courts	-	•	-	8,300	_	_	8,319	8	4		19 3 4
C Judges of Civil Bill Courts -	-	-		7,800	_	_	8,332	9	6	3,967 10 6	_
DClerks of the Peace	-	-	-	1,770	_	_	1,618			156 1 10	_
Magistrates:											
E.—Salaries	-	-	_	89,600	_	_	39,459	14	10	140 5 2	_
F.—Personal and Travelling Expenses	-	-	•	4,500		_	3,813			686 17 9	_
G.—Allowances	-	•	-	7,776			7,736			39 1 2	_
			£.	69,666	_	_	64,695	6	11	4,989 16 5	19 8 4
		Dedi	uct D	eficit	-				-	19 3 4	
		Net	Surp	lus to be s	urr	ende	red -	-	£.	4,970 18 1	-

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—This Expenditure varies from year to year. The Salaries of Process Servers are paid, at the rate of 10 l. cach, by the Collectors of Excise under the provisions of the 17th section of the Act 14 & 15 Vict. c. 57, and the Accounts for same are furnished by the Commissioners of Inland Revenue.

C.—The salaries of the Judges of Civil Bill Courts having been charged to the Consolidated Fund from the 14th August 1877, the date of the "County Officers and Courts (Ireland) Act, 1877," 40 & 41 Vict. c. 56.

The Judge of the Civil Bill Court for the County of Kilkenny, in addition to his salary received out of Sub-Head E., Vote for "Law Charges and Criminal Prosecutions (Ireland)," the sum of 89 l. 5s. for his services in presiding over an

inquiry into the case of Mr. Croker, late Sub-Inspector of the Royal Irish Constabulary.

The Judges of Civil Bill Courts who acted as Counsel for the Crown were paid Fees out of the last-mentioned Vote, viz.: the Judge for the County of Kilkenny received 215 l. 5 s.; for Londonderry, 127 l. 1 s.; for Sligo, 29 l. 8 s.; for Tyrone, 77 l. 14 s.; for Westmeath, 200 l. 11 s.; and for Wexford, 118 l. 13 s.

D. E. and G.—Vacancies.

F.—The Expenses cannot be exactly estimated, as they depend upon circumstances which cannot be foreseen.

A Grant has been taken for 1,469 l. 6 s. 4 d., the Deficit shown on the Account of the Vote "Miscellaneous Legal Charges, Ireland," for the year ended 31st March 1877.

Dublin Castle, 8 October 1878.

T. H. Burke,

Accounting Officer.

Thomas H. Taylor, Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer. and Auditor General of Public Accounts.

Examined, C. A. de Valmer.

VOTE 36.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. There has been an Expenditure in excess of the Estimate under Sub-Head B., "Process Servers, Civil Bill Courts."

2. The Net Surplus to be surrendered is, as shown by the Account, 4,970 l. 13 s. 1 d.

£. s. d.

Grant - - - - - - - - 69,666 -
Expenditure - - - - - - - - - - - 64,695 6 11

Net Surplus - - £. 4,970 13 1

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class III. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 64,293 L 5s. 7 d.

STATEMENT.

Vote.	SERVICE.		Expenditure.		diture, with Grant.	Extra Receipts, Payable to the Exchequer.			
No. of Vote.				Less than Granted.	More than Granted.	Estimated.	Realised.		
		£.	£. s. d.	£. s. d.	£, s. d.	£. 4. d.	£. s. d.		
1 2	Law Charges, England Criminal Prosecutions, Sheriffs' Expenses, &c.	84,887 193,710	83,834 2 11 194,160 14 4	1,052 17 1	_	6,500	7,002 6 9		
3	Chancery Division of the High Court of	177,530	,,	3,761 16 9	450 14 4	20	64 2 -		
4	Justice, &c Queen's Bench, &c., Divisions of the High	1				32,000	37,392 8 9		
5	Court of Justice	1		846 4 -	_	11,800	12,830 18 -		
6	Court of Justice	93,957	91,896 3 2	2,060 16 10	-	_	_		
	Admiralty Registry of the High Court of	13,331	12,800 4 4	530 15 8	_	1,400	1,479 9 1		
64		12,292	9,805 1 1	2,486 18 11	_	500	_		
7 8	London Bankruptcy Court County Courts	51,340 435,241	51,324 13 4	15 6 8	_	4,000	5,160 11 2		
9	Land Registry Office	5,418	451,974 13 - 5,440 3 5	-	16,738 13 -	398,000	434,641 7 2		
10	Police Courts, London and Sheerness -	14,445	14,172 16 2	272 3 10	29 3 5	6	13 1 6		
11	Metropolitan Police	431,892	431,728 2 7	163 17 5	_	10,000	11,296 16 3		
12	Police, Counties and Boroughs, Great Britain	860,098	846,114 14 3	13,983 5 9	_	I =			
13	Convict Establishments in England and the	445,085	445,162 12 4		77 12 4	8,000	7,847 - 6		
14 15	County Prisons, &c., Great Britain	104,487	103,475 7 5	1,011 12 7	_	´ _	_		
	Britain 1	240,319	240,286 11 2	32 8 10	_	20,000	28,443 - 9		
16	Broadmoor Criminal Lunatic Asylum, Eng-	28,844	26,312 9 6	2,531 10 6		7,150	8,774 13 9		
17	Miscellaneous Legal Charges, England -	18,690	18,690	_		,,200	0,774 13 9		
174	Prison Commission, England	5,450	4,438 1 1	1,011 18 11	_				
18	Lord Advocate and Criminal Proceedings, Scotland	69,608	64,476 17 5	5,131 2 7					
19	Courts of Law and Justice, Scotland	61,898	1 -	, ,		_	1 1 9		
20	Register House Departments, Edinburgh	35,679	56,798 15 10 35,534 18 5	5,099 4 2	_	21,500	21,611 11 9		
21	Prisons and Judicial Statistics, Scotland -	21,171	20,568 10 2	144 1 7 602 9 10		170	172 15 7		
22	Law Charges and Criminal Prosecutions, Ire-	86,688	86,423 6 8	264 13 4	_	3,900	3,593 13 11		
23	Court of Chancery, Ireland	40,879	39,748 19 2			• -	_		
24	Common Law Courts, Ireland	28,626	27,619 12 6	1,130 - 10 1,006 7 6					
25	Court of Bankruptcy, Ireland	9,978	9,922 17 3	55 2 9	_	5 1.000	7 19 -		
26	Landed Estates Court, Ireland	11,488	11,374 11 9	113 8 3	_	1,000 5,650	945 8 1 6,287 6 44		
27	Court of Probate, Ireland	11,548	11,225 15 8	322 4 4	_		6,287 6 44		
28 29	Admiralty Court Registry, Ireland	1,700	1,682 11 4	17 8 8			_		
30	Registry of Deeds, Ireland Registry of Judgments, Ireland	19,128 2,800	18,724 15 3	403 4 9	-	_	_		
31	Dublin Metropolitan Police	137,391	2,851 2 5 134,823 1 1	-	51 2 5	_			
32	Constabulary of Ireland	1,086,030	134,823 1 1 1,058,677 16 6	2,567 18 11 27,352 3 6	-	52,000	56,178 6 8		
33	Government Prisons, &c., Ireland -	40,800	39,718 18 3	27,352 3 6 581 1 9	_	33,000	38,039 8 9		
34	County Prisons and Reformatories, Ireland -	93,132	91,096 1 6	2,035 18 6	_	1,800	1,009 17 9		
35	Dundrum Criminal Lunatic Asylum, Ireland	6,227	6,157 7 -	69 13 -		1,350 80	1,369 9 11		
36	Miscellaneous Legal Charges, Ireland	69,666	64,695 6 11	4,970 13 1	-	- -	50 14 - —		
1	Total £.	5,113,613	5,049,319 14 5	81,628 11 1	17,835 5 6	609,831	679,163 1 91		
	-		NET SURPLUS -	- £.64,293	5. 7.	More than £.	69,332. 1. 10.		

Exchequer and Audit Department, 15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.



CIVIL SERVICE ACCOUNTS, 1877-78.

CLASS IV.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Civil Service Estimates, Class IV., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

VOTE 1. PUBLIC EDUCATION, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Public Education, England and Wales, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service.		GRAN	ar me		Evpewn	Expenditure, compared with Grant.					
SERVICE.		URA			LAPEND	ITO		Le than G	ss ranted.	More than Granted.	
Administration:		£.	ε.	d.	£.	8.	. d.	£.	s. d.	£. s. d.	
Office in London:					1						
A.—Salaries	-	59,681	-	-	53,402	9	5	228	10 7		
B.—Incidental Expenses	-	1,280	-	-	1,556	9	2	-	-	276 9 2	
Inspection:											
C.—Salaries	-	81,086	-	-	81,135	16	2	. •	-	99 16 2	
D.—Travelling Allowances	-	88,745	-	-	29,941	18	6	3,803	6 6	_	
ELEMENTARY SCHOOLS:											
E.—Pensions to Teachers	-	2,405	_	-	1,844	14	9	560	5 8	_	
F.—Annual Grants for Day and Evening Solars	cho-	1,688,492	_	_	1,694,011	7	_	-	-	10,519 7 -	
G.—Grants to School Boards, under Act 384 Vict. c. 75, s. 97	3 &	500	_	_	778	10	10	•	-	278 10 10	
H.—Building and Furnishing of School I	Pre-	11,500	_	_	4,955	10	10	6,544	9 2	_	
I.—For Payment of Children's Fees, under . 39 & 40 Vict. c. 79, s. 18	Act	2,000	_	_			-	2,000			
Training Colleges:		•			,						
K.—Annual Grants	-	99,400	_	_	101,726	8	11	•	_	2,826 8 11	
LOrganisation of Districts	_	1,840	_		80 7		- 1	1,032	9 7		
	£.	1,970,829	_		1,970,160			14,168		13,500 12 1	
-							_	,		10,000 12 1	
	D	educt Defici	it -	-	• • • •	•	-	13,500	12 1		
	N	et Surplus to	be	sur	rendered -	-	£.	668	2 -		

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - 820 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to the Exchequer - 400 4 8



VOTE 1 .- PUBLIC EDUCATION, ENGLAND AND WALES-continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving was caused by the death of one of the senior clerks, and by the resignation of another, whose successors received the lower rate of salary allowed upon appointment.

Note.—Three of the officers of the staff in London received from the Science and Art Department 155 l. 19 s., 65 l. 16 s., and 64 l. 16 s., respectively; four others received from the Civil Service Commissioners 120 l. 10 s., 90 l. 17 s., 50 l. 15 s., and 44 l. 6 s., respectively; and one received 26 l. 5 s. for holding a special enquiry at Brighton with reference to a proposed amalgamation of Brighton and Preston school districts.

- B.—This Excess was caused by heavy charges for the carriage of various forms despatched to local authorities throughout the country, under the provisions of the Education Act, 1876.
- C. More evening schools were examined than had been estimated for. 1 l. 1 s. is allowed to Inspectors and their assistants for each night occupied in examining scholars in evening schools.

Note. - Twenty-seven of Her Majesty's Inspectors of Schools received from the Science and Art Department 75 l. 12 s.; and 21 Inspectors' Assistants 58 l. 16 s., in sums varying from 2 l. 2 s. to 5 l. 5 s.; one Inspector received 162 l. 1 s. from the Civil Service Commissioners.

- D.—This Saving is due to an over-estimate of the average cost incurred by Her Majesty's Inspectors and their assistants in travelling, and to their duties having required them to be absent from home a less number of nights than had been calculated upon. An Inspector receives a guinca, and an assistant 7 s. 6 d. for each night spent away from home.
- E.—This Saving was caused (1) by the deaths of six pensioners; (2) by the postponement of several of the pensions awarded in consequence of the continued employment of the pensioners as teachers of schools (a pension may not be drawn until the pensioner has resigned his situation as teacher in an Elementary School); (3) by the award of only 100 l. for "gratuities" out of 340 l. allowed for that purpose. It is impossible to foretell to what extent, subject to the limit fixed by the Code, gratuities may be awarded during the year.
- F.—The Estimate, as originally presented to Parliament, provided for grants for 2,176,509 children at 14 s. 8½ d. per head, but by the action of the school attendance committees appointed under the Education Act of 1876, the average number of children in attendance increased so rapidly that in the latter part of the financial year it became necessary to present a Supplementary Estimate for 60,000 l. In the Supplementary Estimate the average attendance was taken at 2,248,000, and the rate of grant at 14 s. 10 d. The results for the year show that grants were paid to schools having a total average attendance of 2,250,037, and that the rate earned by the scholars corresponded with the Estimate, viz., 14 s. 10 d. per child.

Provision was made for 54,302 scholars in evening schools at 8s. 5d. each, but grants were paid to schools having a total average attendance of 56,627 scholars who earned 8s. $6\frac{3}{4}d$. a head.

- G.—The claims from School Boards for an additional grant under Section 97 of the Act of 1870 were more, and for larger sums, than had been anticipated.
- H.—The promoters of a large number of schools in aid of which grants had been awarded failed to complete the schools, and claim the grants, within the time allowed by Article 16 of the Code.
- I.—It was thought that the first fees payable under Section 18 of the Act of 1876 would come in course of payment in the latter part of 1877-78, but the earliest payment was made in April of that year, and will be accounted for in 1878-79.
- K.—This Excess is due to an under-estimate of the expenditure incurred by the Managers of Training Colleges in 1877, the amount of the grant for 1877-78 being mainly dependent upon the expenditure by the colleges in 1877. The difficulty in preparing this Estimate is increased by the expenditure for two years (in the present instance 1876 and 1877) having to be estimated for, and by a double element of uncertainty being thus introduced into the calculation.
- L.—Over-estimated. Fewer notices of the school supply of school districts were published than had been anticipated, and the services of Inspectors of Returns were not required to the extent provided for in the Estimates.

EXCHEQUER EXTRA RECEIPTS.—The cost of inspecting schools in the Isle of Man, which is recovered from the Insular Revenue, was greater than had been anticipated.

The Surplus of 21,568%. 14s. 7d., shown upon the Account of the Vote "Public Education, England and Wales," for the year ended 31st March 1877, has been surrendered.

Education Department, Whitehall, S.W., 25 November 1878.

F. R. Sandford, Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined, R. J. Williams. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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Vote 1.

PUBLIC EDUCATION, ENGLAND AND WALES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Detailed Audit.

1. This is the first Account of the Vote for Public Education which has been submitted to an Audit in detail as regards the provisions of the Code, in lieu of accepting the certificate of the Officers of the Education Department that they had been duly observed.

The accounts, however, for nine months only have undergone this more detailed examination, in consequence of the arrangements for a local audit at the Education Office not having been earlier completed.

Conditions of Grants.

2. By the 97th section of the Elementary Education Act of 1870 for England and Wales, and by the 67th section of the Education (Scotland) Act of 1872, it is provided that the conditions to be fulfilled by an elementary school in order to obtain an annual Parliamentary Grant, shall be those contained in the Minutes of the Education Department, and that no such Minute, not in force at the time of the passing of those Acts shall be deemed to be in force, until it has lain for not less than a month on the table of both Houses of Parliament. It would thus appear that the action of the Education Department should be governed by a strict adherence to the Minutes which have been submitted to Parliament, and that any modification of them, which experience shows to be desirable, should be brought before Parliament in the shape of an additional Minute. It is apparent, nevertheless, that by the interpretation placed on some of the Minutes, and by the omission to enforce all the requirements of others, the Department exercises a considerable discretionary authority.

It thus being doubtful whether the proceedings of the Department are entirely con-

sistent with the spirit of the Act of 1870, I have thought it my duty to report every instance brought before me in which the Minutes of the Department appear to have

been strained in meaning, or not carried out completely.

Definition of

3. Article 4 of the Code of 1877 defines an Elementary School in the terms of Section Elementary School. 3 of the Act of 1870, as a school or department of a school at which the ordinary payments in respect of the instruction from each scholar do not exceed 9 d. a week.

The ordinary practice of the Department is to require that the average see paid in a school shall not exceed 9d.; but a case having been pointed out in which the average fee exceeded 9 d., the Department justified the Grant on the grounds that the average fee is a rough rule only to follow, and that the fee paid for the subjects in respect of which the Grant was paid under the Code was 9 d.

State of school premises.

4. Article 17 (c) lays down precise conditions to be fulfilled by the state of the school premises, and defines the area and cubical space they should contain in proportion to the number of children.

On the last-mentioned requirements of the Article, a letter was addressed to the Department, and in reply it was stated that it was necessary to use some discretion with regard to this regulation. Having received this opinion from the Department, I have not thought it necessary to call attention to the numerous cases in which school premises have been reported to be defective in various respects, or unsuited for the purpose.

The correspondence is annexed.

Computation of first grant.

5. Article 17 (e) states that the first grant to a school is to be computed from the date on which the appointment of a certificated teacher is notified to, and recognized by the Department, or the acting teacher passes the examination for certificate.

A payment being observed in excess of the amount which this rule would allow, the Department has explained that some discretion has always been exercised in regard to this rule, which could not be rigidly enforced without occasional cases of hardship.

School accounts.

6. Article 17 (g) requiring school accounts to be correctly kept and audited before grants can be made, has been disregarded in more than one instance, but the Department has not afforded explanation why it is not invariably enforced.

Closing of a school on account of epidemic.

7. Article 19, with the foot note thereto, appears to require that medical authority should be furnished for the closing of a school on account of local epidemic. The production of a medical certificate under this regulation in support of the grant made, is not considered necessary by the Department, provided it has been able to satisfy itself that a school was closed in consequence of local epidemic.

8. Articles



VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—continued.

8. Articles 19 B. 1, and 19 B. 2, sanction higher rates of payment for children in an Limits of age. infant school, or infant class or department of a school, than those payable for scholars in an ordinary school, and prescribe the ages of the children entitling managers to receive

a grant at the higher rates.

Several cases have been noticed in which the prescribed limits of age have been exceeded, and the Department has explained that, during the press upon localities to provide suitable accommodation for children of all ages driven into school, it is impossible to maintain these distinctions of age rigidly, and some discretion must be exercised.

9. Article 19 C. 6, reduces the payment from 4s. to 2s. per child, unless 10 per cent. Reductions of the scholars examined under Article 19 B. 2 (a) be presented in Standard IV. and Payments.

It is observed that the higher rate is very frequently, although not invariably paid when the above condition is not fulfilled, provided one child in every completed 10, is presented in Standard IV. and upwards. Thus in a case where 28 children were examined under 19 B. 2 (a), the higher grant of 4 s. was paid, although only two children were presented in Standard IV. and upwards.

It is evident that in such cases either a higher per-centage than that demanded by Article 19 C. 6, must be exacted, or a lower per-centage accepted; but as the proportion laid down in the Code of 1877 under this Article is to be raised annually to 30 per cent. in 1881, it appears doubtful whether the Department should not maintain invariably the interpretation it has placed on the Article in some cases, and require that the full percentage of scholars named in it should be presented in the higher Standards, before the higher rate of payment can be allowed.

10. Article 21 (c) provides that no payment is to be made for specific subjects (Schedule Payments for IV.), unless 75 per cent. of the passes attainable in the standard examination have been specific subjects. obtained.

It appears from a case brought before me, and referred to the Education Department, that this regulation is not always enforced.

11. Article 21 (f) requires that, after the 31st of March 1877, every girl presented under Domestic economy Article 21 should take domestic economy as a subject of examination. In reply to an a compulsory inquiry why this condition had not been insisted on in making certain grants for 1877-78, subject. the Department explained that Article 21 (f) was at first erroneously interpreted by the Department as applying to the year 1878, and that as the grants for 1878 had in each case been paid without the payments for 1877, under Article 21 (f), having been challenged, it was considered that it would be inflicting a hardship on the managers of schools to call upon them to refund at so late a date.

It appeared to me that the decision of the Department not to enforce the repayment of sums which, under the code were admitted to be overpaid, partook of the nature of the abandonment of public claims, and that it should, therefore, be brought before the Lords of the Treasury, and receive their Lordships' sanction. The views of the Lords of the

Treasury on this subject appear in the letter annexed to this Report.

12. Article 32 (c) declares that the amount which may be claimed by managers is reduced by a fixed rate of deduction if a staff of pupil-teachers is not provided in a certain Staff of pupil specified proportion to the number of scholars. Several cases have been brought before teachers. me in which the Department has not reduced the grant notwithstanding the required staff of pupil teachers was not provided, and in other cases, although the Department did at first reduce the grant, the deductions made have been ultimately remitted.

The Department has explained that some discretion has always been exercised in enforcing deductions under the article, and it is observed that discretionary authority is given to the Department in the revised terms of this article in the Code of 1878, which

states that the amount claimed by managers may be reduced.

It appears, however, a point which deserves careful consideration, whether the fact that the views of the Department with regard to a penal clause have received subsequent Parliamentary sanction, can be held to justify it in not enforcing penalties which, at the time of remission, were declared to be obligatory in the Minutes submitted to Parliament.

13. Under the provisions of the Acts of Parliament relating to Public Education, Supplementary the supplementary rules of the Education Department would appear to have the same rules. force, and to require the same Parliamentary sanction as the articles of the Code, but instances having been brought to the notice of the Department, in which the important supplementary rules numbered 8 and 9, defining the proficiency which a school must attain before a grant is to be paid, were not observed, I received the annexed explanation from the Department, stating, among other considerations, that the supplementary rules, so far as they are penal, have never been enforced as stringently as the articles of the Code. I have considered this statement as covering the whole of the supplementary rules, and I have thought it needless to bring to the notice of the Department cases in which other supplementary rules were not acted upon.

Reductions of

C.

D.

14. The

. VOTE 1 .- PUBLIC EDUCATION, ENGLAND AND WALES -continued.

Imperfect method of accounting.

14. The more detailed examination of the accounts of the Education Votes has brought to my knowledge an imperfection in the method of the Department's accounting which should, I consider, be corrected in future, although I have no wish to interfere with the existing arrangements between the Department and school managers, by which their cash transactions are adjusted.

Overpayments detected by the Department in the subsequent examination into all the circumstances under which grants have been made to schools, are not, as a rule, credited to the Vote, or treated as Exchequer receipts if discovered after the account of the Vote has been closed, but are deducted from the grants chargeable to the Vote for the ensuing

It thus follows that the amount charged to the Vote for the year 1877-78 includes amounts which the Department admits to be overpayments, whilst it is reduced by overpayments made in previous years, which have been deducted from the sum properly chargeable as grants to schools in 1877-78.

The grounds on which the Department has followed this plan of account are explained

in the statement annexed.

Sub-Head H.

15. Sub-Head H.—Building and Furnishing of School Premises.—According to the Minutes of the Department the site for a school building both in England and Scotland must be in extent not less than 1,200 square yards, but as grants were noticed as having been made where the site did not fulfil this condition, the Department has stated that it has been necessary to exercise some discretion in enforcing it. The explanation received from the Department is annexed.

Sub-Head C.

16. Under Sub-Head C., Salaries for Inspection, it has been omitted to be noticed on the Account that one of the Inspectors was paid the sum of 50%. in the year 1877-78 out of the Vote for the University of London (Class IV., Vote 7), for services in connection with the university examinations, and it would appear from the account of the Science and Art Department that 27 Inspectors received 73%. 10%, and 24 Inspectors' Assistants received 87 l. 13 s. 3 d. out of the Vote for that Department, whereas it is stated on the account for the Education Department that 27 of Her Majesty's Inspectors of Schools received 75 l. 12 s., and 21 Inspectors' Assistants 58 l. 16 s. It would seem that the principal omission in the payments by the Science and Art Department has been the remuneration of 25 l. 14 s. 3 d., paid to an Inspector's Assistant for services as a special local secretary.

Excess.

17. Expenditure in Excess of the Estimate has been incurred under Sub-Heads B., C., F., G., and K.

Net Surplus.

18. The Net Surplus to be surrendered is, as shown by the Account, 668 l. 2 s.

									£.	8.	d.
Grant	-	-	-	-	-	-	-	1,97	0,829	-	-
Expenditure	-	-	-	-	-	-	-	1,97	0,160	18	-
				Net S	urplu	s -	-	- £.	668	2	_

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(1193.)

Exchequer and Audit Department, 15 August 1877. Exchequer and Audit Department, 15 August 1877.

The Comptroller and Auditor General's attention has been called, in the course of the examination of the grants that have been paid within the period from the 26th June to the 6th August 1877, to grants made to certain schools (see enclosed Schedule) where it would appear that the average attendance has not been in accordance with the condition laid down under Article 17 (c.) of the Code, viz., that the school premises "contain in the principal schoolroom and class rooms at least 80 cubical feet of internal space, and eight "square feet of area for each child in average attendance."

Under these circumstances I am directed to request that you will move their Lordships of the Committee of Council on Education to furnish the Comptroller and Auditor General with any explanation which their Lordships may wish to offer as to an apparent violation of one of the chief preliminary conditions under which grants are made to schools.

under which grants are made to schools.

(signed)

Sir F. R. Sandford, c.B.



VOTE 1 .- PUBLIC EDUCATION, ENGLAND AND WALES -continued,

(B.)

(19,930-77.)

Education Department, Whitehall, London, S.W.,

Sir,

Sir,

20 August 1877.

I have the honour to acknowledge the receipt of your letter, No. 1193, of the 15th instant.

The Article in question is one with regard to which, in administering the Parliamentary Grant, it has always been necessary to use some discretion, more especially since recent legislation has suddenly driven so many children into school before the school supply of the country could possibly be completed.

While my Lords endeavour to work this Article (1) so as not to keep children out of existing public elementary schools which they are forced to attend till new accommodation can be provided for them; and (2), so as to insist upon the immediate provision of sufficient suitable accommodation, they trust that it will gradually become possible to enforce the conditions of the Article more strictly, but from the nature of the circumstances on which the fulfilment of these conditions depends, some discretion will always have to be exercised, and my Lords are quite prepared to defend their past action in the matter on the ground of administrative necessity. ground of administrative necessity.

The Comptroller and Auditor General, Somerset House, W.C.

I have, &c. ed) F. R. Sundford. (signed)

(C.)

(53-79.)

Sir,

Treasury, S.W., 4 January 1879.

With reference to Mr. Treherne's letters of the 29th November last and 23rd ultimo, relative to your With reference to Mr. Treherne's letters of the 29th November last and 23rd ultimo, relative to your correspondence with the Education Department respecting certain over-payments to managers of schools in Great Britain, which have been included in the expenditure charged against the Grants for Education for the year 1877-78, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that it was clearly the purpose of the Treasury Minute of the 13th May 1871 to require that no action should be taken by a Department, without previous reference to the Treasury, which would have the effect of remitting any debt of public money (or money value), and it is equally clear that this purpose is not effected if an overpayment is made out of public money, and is allowed to remain unrecovered.

Sir F. Sandford's contention in this matter is based on a misunderstanding of the terms of the circular issued under the directions contained in the said minute.

The allowance of the sums inadvertently overpaid should have been submitted for the sanction of my Lords.

Lords.

A copy of this letter has been forwarded to the Education Department.

I am, &c. Charles W. Stronge. (signed)

The Comptroller and Auditor General.

(D.)

QUERY, No. 11.

Description of the Voucher.

Query or Observation.

Roxborough Mixed School, Yorkshire. Pfo. 6,984. Titley C. E. School, Hereford, Pfo. 12,601. Oakhanger Moss C. E. School, Chester, Pfo. 16,227. Houghton C. E. School, Dorset, Pfo. 11,803. Luton New Town, Bedford, Pfo. 5242.

It is observed that children in these schools, in the first class, have not all been presented above Standard II., yet many of the children are above 10 years of age. It is requested, therefore, that it may be explained why, in accordance with Supplementary Rule 9, a deduction of one-tenth has not been made from the grants to these schools.

Answer of the Accounting Officer.

The Supplementary Rules, so far as they are penal, have never been enforced as stringently as the Articles of the Code. They lay down certain regulations which it should be the object of managers to carry out, with a view to the efficient organisation of the schools. But in new schools, or schools visited for the first time, and even in schools of some standing, into which a large number of children, hitherto uncared for, have during the last few years been driven by the new power of compulsion, causing greater labour and responsibility to both managers and teachers, it has been necessary to exercise some discretion in enforcing the literal fulfilment of the Supplementary Rules (8 and 9) in respect of the standard of proficiency to be required from children above seven years of age, and in the classification of the scholars.

The first class of a school, especially if it is a small one with a limited staff, is often composed of children of several standards. This may be faulty organisation, but as the letter of the 9th Supplementary Rule would have been observed by calling the children examined in Standard III. and upwards "Class I.," and the rest "Class II.," it is thought better to work gradually towards improving the organisation of such schools (where the numbers admit) by the advice of the Inspectors, and by warnings from the Office, rather than by fines.

than by fines.

F. R. Sandford. (signed)

Education Department, 22 January 1878.

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VOTE 1 .- PUBLIC EDUCATION, ENGLAND AND WALES -continued.

(E.)

QUERY, No. 106.

The Accounting Officer's attention is called to the following grants that have been charged against the Vote, less deductions, on account of over-payments on previous years' grants. It is observed that the grants in full should have been charged against the Vote, and the over-payments on account of previous years' grants should have been carried to Exchequer Extra Receipts. The cases quoted below are only a few of very many others, viz.:

Jan. Liverpool—St. John the Baptist, Toxteth Park, 337 l. 16 s.; deduction 16 s.

Jan. Bradford—St. Jude's, Yorkshire, 217 l. 10 s. 6 d.; deduction 3 s. 7 d.

Jan. Rochdale—St. Patrick's, Lancashire, 190 l. 10 s. 2 d.; deduction 7 s. 2 d.

Feb. Henry-street, Hampstead-road, Middlesex, 596 l. 6 s.; deduction 30 s.

Feb. Ince-street, Williams, Lancashire, 167 l. 9 s. 3 d.; deduction 3 s.

Feb. Wressell, Parochial School, York, 41 l. 13 s.; deduction 3 s.

Mar. Doctors Commons, Carter-lane Mission, Middlesex, 107 l. 18 s. 9 d.; deduction 3 s.

Answer of the Accounting Officer.

The practice here referred to has been followed ever since the introduction of the Revised Code, and is believed to be the proper course to adopt.

The grant allowed to the school and chargeable to the Vote is the sum actually paid each year in aid of its maintenance, and it would be introducing unnecessary complications into the accounts of the Department if the rule suggested in the query were put in practice. The Votes administered by this Department differ from other Votes in being "Grants-in-Aid," and as such the grant must be taken as the sum actually granted or paid, and not any greater sum from which deductions may have been made to obtain the amount payable.

Education Department, 13 August 1878.

(signed) F. R. Sandford.

(F.)

QUERY, No. 17.

Description of the Voucher.	Query or Observation.
November. Building Grant 269 l., Wakefield, St. John's Infant Nat. School. Pfo. 5384. Contents of site, 1,000 square yards. October. Building Grant, 81 l. 18 s. 9 d. Easterton, Wiltshire, Pfo. 5410. Contents of site, 354 square yards.	It is requested that it may be explained why grants were made to these schools, as, under the Code of 1870, Article 29 (a), "the site must be in extent not less than 1,200 square yards."

Answer of the Accounting Officer.

This rule has been acted on for the last 30 years, and has been observed whenever it was possible to insist upon it, but it has from the very first been found necessary to exercise some discretion in enforcing it; e.g., in town districts, or in making grants for the enlargement or improvement of schools on sites of less than 1,200 square yards already conveyed in trust.

Education Department, 21 January 1878.

F. R. Sandford.



Votr 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Science and Art, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

				Expenditure, compared with Grant.					
Service.	GRA	INT.	Expenditure.	Less than Granted.	More than Granted.				
Administration of Science and Art Department:	£.	s. d.	£. s. d.	£. s. d.	£. s. d.				
A.—1. Salaries of Staff	- 5,177		5,657 18 11		480 18 11				
Schools of Science and Art:									
B1. Science	- 40,000		41,526 3 8		1,526 8 8				
2. Salaries of National Art Training School			2,042 14 7		42 14 7				
3. Maintenance of Students			2,562 15 7	287 4 5					
4. Public Elementary Schools	, ,		27,967 7 -		2,967 7 -				
5. Artizans attending Night Classes -	- 20,000		19,054 11 -	945 9 -					
6. National Scholarships			2,115	-	315				
7. Local Secretaries			1,423 11 7		73 11 7				
 Preparation of Papers, &c., for Examinations. 	6,250		6,291 11 2		41 11 2				
9. Inspection and Examination	- 13,848		13,323 12 9	524 7 3	_				
10. Local Committees	1 .		1,382 15 -	167 5 -	_				
11. Prizes	- 8,600		8,451 18 8	148 1 4					
12. Scholarships			960		110				
18. Grants for Examples			5,790 3 8		1,090 3 8				
13. Grants for Examples 14. Building Grants	- 2,500		327 10 -	2,172 10 -	_				
Expenses of Purchases, Circulation, &c.:									
C1. Salaries	- 1.190		1,221 14 5		31 14 5				
2. Science Divisions			959 5 3	540 14 9					
3. Works of Art	, ,		1.1.	_	_				
4. Reproductions of Works of Art -			1 .		285 1 8				
5. Hire of Specimens	, ,		141 10 11	258 9 1	_				
6. Photographing Art Objects	I		749 11 9	- 8 3	_				
7 Specimens	-			32 8 -					
8. Exchange of Works	1 -		123 18 6	76 1 6					
9. Art Library					20 4 8				
10. Preparation, &c., of Catalogues -			1 .		7 - 4				
11. Carriage, Materials, &c		~ -	8,064 15 11		564 15 11				
9 W W									
South Kensington Museum:	- 1			i					
D1. Salaries	- 6,942		6,733 4 7	208 15 5	_				
2. Occasional Professional Assistance -	- 1,600		1,421 8 5	178 11 7	_				
3. Police	- 6,630		7,304 18 5	-	674 18 5				
4. Furniture, Fittings, and Materials -	- 5,700		5,593 10 3	106 9 9	_				
	- 9,150		9,078 10 1	71 9 11	_				
6. Heating and Lighting	- 8,900		8,322 - 2	577 19 10					
SERVICES common to the SEVERAL DIVISIONS:	İ								
E 1. Temporary Clerks, Assistants, &c	- 10000		0.492 15 0	510 4 0					
2. Attendants, Messengers, &c	10,000		9,483 15 6	516 4 6	1 405 10 10				
	11,100		12,507 16 10	808 10 4	1,407 16 19				
To dilantal Romana	- 8,750		8,063 6 8	686 13 4	_				
•	- 1,200		1,018 17 1	181 2 11					
Carried forward £	226,737		228,695 17 -	7,680 5 10	9,689 2 10				
	ī		I	ĺ	l				

VOTE 2.—Science and Art Department for the United Kingdom—continued.

						•				Expenditure, compared with Grant				
	Servic	·B.					GRA	ANT.		Expeni	DITU	RE.	Less than Granted.	More than Granted.
							£.	s.	d.	£.	8,	d.	£. s. d.	£. s. įl.
	. Br	ought	forwa	ırd	-		226,737	-	-	228,695	17	-	7,680 5 10	9,639 2 10
BRANC	H Museum, Bethnal	GREE	·:											
	1. Salaries, Wages, &c	• ;	•	-	-	-	2,730	-	-	2,464	16	7	265 3 5	
!	2. Travelling - 8. Incidental Expenses	• ·	•	-	-	-	150	_	-		1	-	45 19 -	_
	8. Incidental Expenses 4. Police	•	-	<u>-</u>	-	-	2,000	_	_	2,380	13	5 8	78 19 7	380 18 8
	5. Furniture, Fittings,	Mater	ials,	&c.	-	-	1,300	_	_	971	9	_	328 11 -	_
	6. Heating and Lighti	ng ·	•	-	-	-	1,150	-	-	971	17		178 2 2	
	7. House Rent -	-	•	•	-	-	150	-	-	150	-	-		
ROYAT.	Society:						ļ							
	Scientific Research				_		4,000	_	_	4,210	_	_		210
U.							2,000			3,210				
School	of Mines, and the Jermyn Street:	Groto	GICA	L N	1 use	UM,								
	1. Salaries and Wages			-	•	•	5,002	_	-	4,971	11	6	30 8 6	-
	2. Police			. n	-		430	-	-	427		10	2 15 2	
2	 Purchase of Specim Prizes and Scholars 	ens, M	rogeis	, Bo	oks,	&c.	1,300 680	_	_	1,170 732	1 2	9	129 18 3	<u> </u>
	5. Furniture, Fittings,				-	-	500	_	_	444		4	<i>55</i> 4 8	_
€	3. Heating and Lightin			-	-	-	585	-	-	529	6	-	55 14 -	
	7. Travelling -			•	-	-	150	-	-	150	8 1	-	107 10 10	- 8 -
•	3. Incidental Expenses	-	•	•	•	-	350	_	-	212	1	2	137 18 10	_
	RGH MUSEUM:		•											
	. Salaries and Wages			•	-	-	4,388		-	4,086		10	851 17 2	
	2. Occasional Assistance 3. Police	:е		•	-	-	800 810	-		165	2	10	184 19 2	_
	1. Purchase of Specin	iens. E	ooks.	Re	prod	luc-	2,500	_	_	686 2,500		10	173 17 2	- 16 -
	tions, &c.	-			•		.,			,				_
	5. Fittings, Furniture,			s, &	c.	-	2,200	-	-	2,198		-	1 4 -	
	 Cleaning and Mater Travelling - 	1818 ·		•	-	-	200 200	_	-	180 199		8	19 10 4 - 8 11	
	8. Incidental Expenses			-	-	-	300	_	_	-	19		207 - 3	
1	9. University Typical	Collec	tions		•	-	100	-	-	•	•	•	100	_
ROYAL	IRISH ACADEMY:	-												
J.—	1. Grant in Aid -			-	-	-	2,000	_	_	1,882	7	4	117 12 8	_
	2. Annals of Ulster		•	-	-	-	481	-	-	-		•	481 -	_
ROYAL	DUBLIN SOCIETY .													
К.—	1. Salaries and Wages		-	-	-	-	1,443	_	_	1,580	3	10		87 8 10
	2. Incidental Expenses		-	-	-	-	380	_	-	877	8	1	2 11 11	_
Botani	IC GARDENS (DUBLIN)) :							:					
	1. Salaries and Wages		-		•	٠.	1,674	_	_	1,680	16	7	-	6 16 7
	2. Incidental Expenses	, Purc	hase o	of P	lants	,&c.	550	-	-	549		1	- 8 11	_
LEINST.	er Lawn (Dublin):						1		,					
M.—	-1. Wages	-	-	-	-	-	211	-	-	210	9	11	- 10 1	_
Museu	m of Natural Histor	RY (D	UBLIN	r):										
N	1. Salaries and Wages		-	-	-	-	1,142	_	_	1,158	19	8	• -	11 19 8
:	2. Purchase of Specim	ens an	d Inc	iden	ts	-	595	-	_	594	19		2	_
;	3. Police	•	-	•	•	-	25	-	-	25	10	5	-	- 10 5
	O	iod C.	لى حى	1 .	_	A	000 000			082 840	1.4	10	10,579 16 6	10,889 18 -
	Car	ried for	. Warld			· £.	266,883	-	-	266,642	ΤΦ	10	Andrea In O	10,000 10 -

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM-continued.

						_			Expenditure, compared with Grant.						
Servi	CE.				·	GRANT.			Expeni	EJAP EN DITUES.			ss anted.	More than Grant	ed.
		L 4 . C		· ·		£.	8,	d.	£.		d.	£.	s. d.	£. s.	
LIBRARY (DUBLIN):	roug	ht forv	varo		•	266,833	-		266,642	16	10	10,579	16 6	10,889 13	-
O1. Salaries and Wages	. =			_		757	_		763	17	3	_	_	6 17	3
2. Purchase of Books	and :	Incide	nts	-	_	720	_	_	720		_	_		-"	u
3. Index Catalogue		-	-	-	-	100	-	-	1	16	-	50	4 -	_	
School of Art, Dublin	•	-	-	-	-	-		-	475	9	4	-	-	475 9	4
ROYAL COLLEGE OF SCIENCE	(D u	BLIN)	:												
P1. Salaries and Wages	}	-	-	-	-	4,520	_	_	4,674	14	8	-	-	154 14	8
2. Purchase of Specim	ens, B	ooks,	App	aratu	s,&c.	900	_	_	900		9	-	-	- 5	9
3. Laboratories -	-	. =	-		-	150	-	_	149	16	-	-	4 -	l —	
4. Prizes, Scholarship	s, and	i Exar	nina	tions	-	850		-	842		_		19 -	· —	
5. Incidental Expense	8	•	-	-	•	420	-	-	809	1	8	110	18 4	_	
Royal Hibernian Academ	Y:														
Q.—Grant in Aid -	•	-	•	-	-	300	-	_	800		-	-	-	_	
ROYAL ZOOLOGICAL SOCIETY	of I	RELAN	D:												
R.—Grant in Aid -	-	-	-	-	-	500	-	-	500	_	-	_	-	_	
GEOLOGICAL SURVEY of the	Uniti	ed Ki	NGD	om:		1						•			
England:						1		•							
S1. Salaries	-	-	-	-	-	11,944	_	_	11,862	7	9	81	12 3	_	
2. Travelling -	-	•	-	-	-	1,600	-	-	1,617		_	-	-	17 1	1 -
3. Incidental Expense	g	-	-	•	•	250	-	-	233	10	9	16	9 3	_	
Scotland:											•	100	0.10		
4. Salaries -	•	-	•	•	•	3,245		-	3,124			1	8 10	_	
 Travelling Incidental Expense 	•	•	-	-	-	550 280		_	495 207			54 22	17 2 9 2		
o. Incidental Expense	:5	-	•	•	•	200	_	_	201	10	10	22		_	
Ireland:						4 880			4 400	,,,	0		۰ ۰	1	
7. Salaries	• .	•	•	-	-	4,550 1,100		_	4,478 1,024		8 8	76 75	8 9 2 4		
8. Travelling - 9. Incidental Expense	- :A	-	-	•	-	170		_	127			42		_	
5. Incluentat Lapone									·			<u> </u>		ļ	
·					£.	299,689	-	-	299,494	14	6	11,288	16 6	11,044 11	-
			;	– Dedu	et D	eficit -	•				_	11,044	11 -		
			1	V 44 D		a ta ha -	, 1010 e-	- A	ad.	_	ø			1	
			1	10t D	achi.	as to be sa	FFE	udel	eu	•	£.	194	5 6	1	

Estimated Amount of Extra Receipts payable to Exchequer Net Amount of Extra Receipts realised during the Year 1877-78, and paid over to Exchequer 8,249 16 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. 1.—This excess was caused by the reorganisation of the staff.

B. 1.—This excess was due to an increase in the number of the schools, and improved results at the examinations.

B. 2.—Casual excess.
B. 3.—This saving was partly due to early appointments of students as masters in Schools of Art, and partly owing to piece-work not being ready for students to undertake.
B. 4.—This excess was due to greater success in the instruction than in the previous year.

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

B. 5.—Casual saving.

B. 6.—This excess was due to more claims than were expected from Training Colleges for Schoolmasters.

B. 7.--Casual excess.

B. 8.—Same observation.B. 9.—This saving was caused by a vacancy on the staff.

B. 10.—Casual saving due to imposition of new rules, which reduced the expenditure more than was foreseen.

B. 11.—Casual saving.

- -Casual excess, due to more scholars having passed the necessary examinations, &c.
- B. 12.—Casual excess, due to more scholars having passed the necessary examinations, &c.
 B. 13.—This excess was due to increased demands for advanced examples, and special fittings for Art Instruction.
- B. 14.—This saving arose from the difficulty of estimating this service, the expenditure depending on the success of local efforts to raise money, which frequently takes more time than committees expect, and this defers payments.

C. 1.—This excess was caused by the reorganisation of the staff.

C. 2. - This saving was caused by an account not having been paid as was expected, the delivery of the goods not having been completed in time.

- C. 3.—No observation.
 C. 4.—This excess was caused by a larger number of Electrotypers being required for the Circulating Collection than was anticipated.
- C. 5.—This saving was caused by fewer specimens having been received on hire than were expected.

- C. 6.—Casual saving. C. 7.—Same observation.
- C. 8. Same observation.
- C. 9.—Casual excess.
- C. 10.—Same observation.
 C. 11.—This excess was due to the large increase in the number of Drawings from Local Schools, and also to the return of the remainder of the Loans from the Exhibition of Scientific Apparatus.
- D. 1.—This saving was caused by the absence of the Director on the business of the Universal Exhibition at Paris, and from a vacancy on the staff.

D. 2.—Casual saving.

- D. 8.—This excess was caused by an increase in the pay of the Police after the Estimates were framed.
- D. 4.—Casual saving.
 D. 5.—Same observation.
 D. 6.—This saving was caused by the new buildings not being sufficiently advanced to allow of
- any work being undertaken on the furnaces, gas-mains, &c., and from the reduced price of coal.

 E. 1.—This saving was caused by the pay of two Special Assistants being charged to the Sub-Head F. 1, Salaries, Bethnal Green, and by the number of Writers employed being less than was anticipated.
- E. 2.—This excess was caused by its having been necessary to keep a larger staff of Attendants and Packers employed than was anticipated.

E. 3.—Casual saving due to the amount estimated not having been all required.

- E. 4.—This saving was occasioned by a transfer of items to the Stationery Office Vote.

 F. 1.—This saving was mainly caused by the small amount of repairs necessary for the heating apparatus, fire-mains, &c.

F. 2.—Casual saving.
F. 3.—The expenditure for chemicals, &c. for the Food Collection was not so great as estimated for.

- F. 4.—Same observation as to Sub-Head D. 3.
 F. 5.—This saving was caused by so many new cases not having been required, as it was found possible to lend a number of cases from South Kensington.
- F. 6.—This saving was caused mainly by the small amount of repairs necessary to the heating apparatus, &c., and from the reduced price of coal. F. 7.—No observation

- G.-This excess was caused by the Treasury having objected to the Personal Grants recommended by the Royal Society in 1876-77 being paid otherwise than quarterly. The recommendation for 1877-78 amounted to 4,000 l. Of this sum, 2,300 l. was for non personal grants, which, together with the amount of the personal grants recommended in the previous year, resulted in an excess of 210 /.
 - H. 1.—Casual saving.
 - H. 2.—Casual saving. H. 3.—Same observation.

 - H. 4. Casual excess.
 - H. 5.—Casual saving.
 - H. 6.—This saving was caused by the reduced price of coal, and the mildness of the winter.
 - H. 7.— Casual excess.
- H. 8.—Casual saving. The amount of the expenditure under this head cannot be accurately estimated.
 - I. 1.—This saving was caused by vacancies in the staff.
 - I. 2.—This saving was occasioned by skilled labour not being required to the extent anticipated. I. 3.—This saving was due to parts of the building having been closed for alterations.

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

- I. 4.—Casual excess.
- I. 5.—Casual saving.
 I. 6.—Casual saving.
- I. 7.—Casual saving.

 I. 8.—This saving was caused by the transfer to I. 4 of the charges of carriage of specimens.
- I. 9 .- The authorities again failed to acquire specimens for this collection,
- -This saving was caused by the cost of preparing Scientific Reports having been less than was estimated for, as also the expenses of opening the Museum of an evening.
- J. 2.—The publication of the Annals of Ulster was not proceeded with.

 K. 1.—This excess was caused by the reorganisation of the staff, upon the transfer of the Collections, &c. of the Royal Dublin Society to the new Dublin Museum of Science and Art.
 - K. 2.—Casual saving. L. 1.—Casual excess.

 - L. 2.—Casual saving.
 M. 1.—Same observation.
 - N. 1.—Casual excess. N. 2.—Casual saving.

 - N. 3. Casual excess.

 - O. 1.—Same observation.
 O. 2.—No observation.
- O. 3.—This saving was caused by the progress of this work having been slower than was anticipated. The Metropolitan School of Art was placed under the control of the Science and Art Department upon the formation of the new Science and Art Museum at Dublin, the expenditure on this account having been previously borne by the private funds of the Royal Dublin Society.
- P. 1.—This excess was caused by the increase in the salary of one of the Professors having been sanctioned too late for insertion in the Estimates.
 - P. 2.—Casual excess.

 - P. 3.—Casual saving. P. 4.—Same observation.
 - P. 5 .- Same observation; the expenditure under this head being variable.

 - Q.—Nil. R.—Nil.
 - S. 1.—Casual saving. S. 2.—Casual excess.

 - S. 3.—Caual saving.
 S. 4.—This saving was caused by a vacancy on the staff.
 - S. 5.—Casual saving.

 - S. 6.—Same observation.
 S. 7.—This saving was caused by a vacancy on the staff.
 - S. 8.—Casual saving. S. 9.—Casual saving.

STATEMENT of EXPENDITURE under the several Sub-Heads of the Vote for Science and Art, on account of the Special Loan Collection of Scientific Apparatus EXHIBITION at South Kensington during the Year 1877-78.

								Am	ount	; .
C 10. Preparation, &c. of Catalogues	•	•	•	-	_			£. 278	6 .	d.
11. Carriage, Materials, &c	-	-	-	-	-	_	-		18	1
D2. Occasional Professional Assistance	•	-	•	-	-	-	-	112		2
4. Furniture, Fittings, and Materials	-	-	-	-	-	-	-	54	13	-
E3. Travelling	-	-	•	-	-	-	-	43	1	7
4. Incidental Expenses	-	-	-	-	-	•	-	99	17	1
							£.	1,802	3	11

EXTRA RECEIPTS.—The difference between the amount of Extra Receipts realised and the amount estimated was occasioned by (1), an alteration in the date of paying over to the Exchequer the balance of the fees received at the National Art Training School, i. e., substituting September for March; and (2), by the falling off in the receipts for admissions to the Museums at South Kensington and Bethnal Green having been greater than was expected.

The Surplus of 2,052 l. 7 s. 5 d., shown upon the Account of the Vote "Science and Art Department," for the year ended 31st March 1877, has been surrendered.

Thomas A. Bowler, Clerk in charge of the Accounts.

Norman MacLeod, Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined, R. J. Williams, Comptroller General of Her Mujesty's Exchequer, and Auditor General of Public Accounts.

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VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE is an excess of Expenditure over the amounts granted under the following Sub-Heads, viz.:-

ADMINISTRATION OF SCIENCE AND ART DEPARTMENT:

- Salaries of Staff.

SCHOOLS OF SCIENCE AND ART:

B. 1 Science.

Salaries of National Art Training School. B. 2

- Public Elementary Schools. **B.** 4

- National Scholarships. B. 7 Local Secretaries.

Preparation of Papers, &c., for Examination. B. 8

B. 12 -- Scholarships.

B. 13 -- Grants for Examples.

EXPENSES OF PURCHASES, CIRCULATION, &c.:

Salaries.

Reproductions of Works of Art.

C. 9 Art Library.

Preparation, &c., of Catalogues. Carriage Materials, &c.

C. 10 -C. 11 -

SOUTH KENSINGTON MUSEUM:

D. 3 - Police.

SERVICES COMMON TO THE SEVERAL DIVISIONS:

E. 2 -- Attendants, Messengers, &c.

Branch Museum, Bethnal Green:

F. 4 -- Police.

ROYAL SOCIETY:

- Scientific Research. G.

SCHOOL OF MINES AND THE GEOLOGICAL MUSEUM:

Prizes and Scholarships.

H. 7 Travelling.

EDINBURGH MUSEUM:

I. 4 - Purchase of Specimens, Books, Reproductions, &c.

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VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—continued.

ROYAL DUBLIN SOCIETY:

Salaries and Wages.

BOTANIC GARDENS, DUBLIN:

Salaries and Wages.

MUSEUM OF NATURAL HISTORY, DUBLIN:

Salaries and Wages.

Police.

LIBRARY, DUBLIN:

- Salaries and Wages. 0.1 -

SCHOOL OF ART, DUBLIN:

ROYAL COLLEGE OF SCIENCE (DUBLIN):

Salaries and Wages.

Purchase of Specimens, Books, Apparatus, &c.

GEOLOGICAL SURVEY OF THE UNITED KINGDOM:

- Travelling-England.

1. Under this Sub-Head is included the sum of 3 l. 0 s. 5 d., paid as the annual increment Annual increment. of an officer from 29th October 1877, whereas I have no evidence of his appointment as a permanent Inspector previous to 1st May 1877. Up to that date, as appears from the account furnished, and the correspondence annexed, the officer in question had been employed as an occasional Inspector, and paid in accordance with the scale authorised. Under the circumstances, and in the absence of any specific authority, the sum would not seem to be properly chargeable against the Vote.

- 2. B. 9. Numerous payments are included in the Account for Fees paid to Professors for Professor's fees. the instruction of Royal Exhibitioners (paid out of H. 4), Local Exhibitioners, and Teachers in Training, which payments are stated to be in reimbursement of the Professor's Laboratory Expenses. This expenditure does not appear to have been sanctioned by the Treasury. The Accounting Officer has stated that it is believed that a Committee of Inquiry will shortly be appointed by the Treasury to investigate the subject.
- 3. D. 6. Heating, Lighting, and Precautions Against Fire.—Under this Sub-Head is Insurance of buildincluded a charge of 100 l. for the insurance of certain buildings, the property of Her ings.

 Majesty's Commissioners of the Exhibition of 1851; no special provision is made for any such charge under this or any other Sub-Head of the Vote, nor does any other payment for the insurance of the Science and Art Buildings appear in the Account. As, however, the Maintenance and Repair of the Science and Art Buildings form a separate Vote (Class I., Vote 11), administered by the Office of Works, it would seem more advantageous were all charges of this nature to appear under one Vote, and be under the control of one Department. The correspondence which has arisen on this subject is annexed.

B., C., D., and E.

4. E. 3. Travelling. — Under this Sub-Head are included various sums paid for travelling Travelling expenses, whilst removing, and for collecting objects for exhibition at the Bethnal Green Museum. As a special Sub-Head is set apart for the maintenance of and expenditure in connection with the Bethnal Green Museum, I am of opinion that all charges of the nature referred to should be so appropriated as to exhibit the entire cost of each head of service. sum transferrable in the present Account from Sub-Head E. to Sub-Head F. 3, is 36 l. 15 s. 6 d.

5. Sub-Head F. 3.—Bethnal Green Museum, Incidentals.—In the view of this Depart- Incidentals, Bethnal ment it is desirable that in cases where specific heads of service appear in the Votes, Green Museum. I I 2 0.12.

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VOTE 2.—Science and Art Department for the United Kingdom—continued.

all payments that can be classified in accordance with such Sub-Heads should appear as charges against them, rather than against the Sub-Head taken for Incidental Expenses. Against this Sub-Head the Accounting Officer has charged certain sums expended for spirits, chemicals, &c., for which apparently provision is intended to be made under Sub-Head F. 5.

Excess on Scientific Research.

F. G. H. I.

6. Sub-Head G.—Scientific Research.—A payment of 175 l. to Mr. H. Woodward is included under this Sub-Head, under the authority of the Treasury, dated 27th November 1878, conditional apparently on this Sub-Head not being exceeded. It appears, however, that the original Estimate of 4,000 l. had already been exceeded at the date of this sanction, and the excess of 210 l. was directed to be made good out of savings on the

other Sub-Heads by Treasury Letter of 23rd August 1878.

As, however, the Accountant states the Treasury was aware of the circumstances under which the Grant to Mr. Woodward was made, I am not prepared to object to the

charge. The correspondence which has taken place on the subject is annexed.

New Sub-Head.

7. School of Art, Dublin.—This is a Sub-Head inserted by the Accounting Officer upon the authority of the Treasury, as contained in the letter of 11th August 1877, a copy of which is annexed. The total cost of this Sub-Head has been 475 l. 9s. 4d., which has been met out of savings on other Sub-Heads.

Expenditure for the Loan Exhibition of ScientificApparatus.

8. Loan Exhibition of Scientific Apparatus.—In addition to the expenditure on account of this Sub-Head shown in my Reports on the expenditure of the Grants for 1875-6 and 1876-7, the Accountant states sums amounting to 1,302 l. 3s. 11 d. have been incurred on the same Account during the year ended 31st March 1878. I have, however, caused the vouchers furnished to me to be examined with the view of testing the correctness, and I am of opinion that the total charges within the present year's account arising out of, or connected with the Scientific Apparatus Loan Exhibition, including the cost of lectures, should be 1,608 l. 12 s. 7 d.

Defalcations of former accountant.

K.

Extra remuneration.

9. No sums have been brought to account during the year 1877-78, in connection with the defalcations of the former Accountant, but the action proposed to be taken in the matter is to be found in the Treasury Letter of 3rd May 1878, annexed.

10. In addition to the sums paid to salaried officers of other Departments out of the Science and Art Vote, or to officers of the Science and Art Department out of other Votes, appended to the present Account, and to the Parliamentary Estimates in pursuance of the Treasury instructions, I have to call attention to the following list, which suggests how imperfectly the Treasury regulations are carried out or understood.

Officers of various Departments receiving extra pay and allowances out of Vote for Science and Art Department :-

	£.	8.	d.
Principal of the Chemical Laboratory, Inland Revenue -	40	_	_
First Assistant to Keeper of Library and Herbarium,			
Kew Gardens (Office of Works)	55	6	_
Assistant Director, Kew Gardens (Office of Works) -	210	9	_
Assistant, Record of Title Office	114	_	
Art Master (late)	52	7	1
	46	-	1
Assistant Assayer, Mint		16	-
Chief Mineral Inspector, Woods and Forests Office -	74	_	_
Six Professors in Royal Naval College	304	17	-
Late Director of Education, Admiralty	77	10	_
Two Professors, Staff College	193	9	_
Two late Professors of Staff College	132	2	_
Instructor in Construction and Estimating School of		_ ,	
Military Engineering	10	_	_
Assistant, ditto	74	17	_
	10	1,	_
Instructor of Surveying, ditto		10	_
One hundred and four Officers of the Royal Engineers - 1			_
Senior Examiner, Education Office	155		-
Two Junior Examiners, Education Office{	64	16	-
Two Junior Examiners, Education Office	65	16	_
Fifty-nine English Inspectors and Assistants, Education			
Office	181	2	3
Thirty-five Irish Inspectors, National Education Office,		_	•
Ireland	171	3	
·	5	5	_
Two Clerks, National Education Office, Ireland -	9	Ü	-

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VOTE 2.—Science and Art Department for the United Kingdom—continued.

Officers of the Science and Art Department receiving extra pay or allowance out of the Vote for Science and Art, 1877-8:—

							£.	s.	d.
Chief Clerk	-	-	-	-	•	-	8	8	-
Eight Clerks of the Upper	Divisi	ion (i	ncludi	ng di	uty pa	y)	486	1	5
Second Class Clerk -	-	- `	-	-	-	-	3	11	2
Clerk in Charge of Accoun	ıts	-	-	-	-	-	6	6	_
Book-keeper (duty pay)	•	-	-	-	-	-	97	11	1
Assistant Director for Scien		-	-	-	-	-	14	14	_
Assistant Examiner in Scie	nce	-	-	-	-	-	19	19	_
Official Examiner in Art	-	-	-	-	-	-	2	2	_
Assistant ditto	-	-	-	-	-	_	2	2	_
Occasional Inspector in Art	t	-	-	-	-	-	116	11	_
Four Inspectors of Local S	chools	-	-	-	-	-	334	19	-
Deputy Storekeeper (include	ding dı	uty p	ay)	-	-	-	88	15	6
Two Museum Keepers -	-	-	-	-	-	-	54	_	_
Nine Assistant ditto -	-	-	-	-	-	-	310	16	_
Three Museum Clerks -	-	-	-	-	-	-	15	15	_
Seven Lecturers in Royal	School	ol of	Mine	s, G	eolog	ical			
Museum	-	-	-	-	-	-	954	4	3
Assistant Chemist in ditto	-	-	-	-	-	-	76	16	_
Director, Royal Dublin Soc			-	-	-	-	8	8	_
Two Assistant Naturalists	in Nat	tural	Histor	ry M	[useur	n -	44	16	_
Library Clerk in National			-	•	-	-	49	16	_
Secretary to Royal College	of Sc	ience	-	-	-	-	19	19	_
Senior Director, Geological	l Surv	ey,]	Englan	d ar	id We	les	118	19	_
Senior Geologist, ditto -	-	-	-	-	-	-	88	6	_
Assistant, ditto ditto -	-	-	-	-	-	-	79	6	_
Assistant Naturalist -	-	-	-	-	-	-	63	16	_
The Director General Geo	logical	Su	rvey re	ceiv	es a c	om-			
muted Travelling Allows	ance of	f 80 <i>i</i>	. per a	nnui	n.				
The Senior Director Engla	nd Ge	ologi	ical Su	rvey	recei	ves			
a commuted Travelling A	Lllowai	nce c	f 50 <i>l</i> .	per a	annum	ì.			
The Senior Director Scotla	nd Ge	ologi	ical Su	rvey	recei	ves			
a commuted Travelling A	Allowa	nce o	of 50 <i>l</i> .	per a	annum	١.			
The Senior Director Irelan	d Geo	logic	al Sur	vey 1	receiv	es a.			
commuted Travelling Al	lowand	ce of	50 <i>l</i> . po	er an	num.				

Officers of the Science and Art Department paid out of Votes for other Departments:---

	£.	8.	d.	
Senior Director, Geological Survey of England and Wales,				
paid out of Vote for Civil Service Commissioners -	10	-	-	
Three Professors in Royal School of Mines, Geological				
Museum, paid out of Vote for Civil Service Commis-				
sioners	32	4	-	
One Upper Division Clerk, Science and Art, paid out				
of Vote for the Philadelphia Exhibition, of which sum	•			
42 l. 14 s. 4 d. has been deducted from his Salary -	123	6	2	
Director for Science, paid out of Vote for Treasury	200	_	-	
Director of the Geological Survey for Ireland, paid out of				
Irish Church Account	18	12	_	
Director for Art, and Principal of the National Art Train-				
ing School, paid out of Vote for Commissioners of Her				
Majesty's Works, &c	135	10	-	
Instructor in Decorative Art, National Art Training				
School, paid out of Vote for Commissioners of Her				
Majesty's Works, &c	183	_	-	
Head Master, National Art Training School, paid out of				
Fees received from the Students	236	_	-	
Registrar of ditto, paid out of ditto	149	13	1	
	,391	_	1	
Director for Art, and Principal of the National Art Train-				
ing School, paid out of ditto	411	13	1	
Director, Museum of Science and Art, Edinburgh, paid				
out of Admission Fees	160	2	6	
Curator ditto, paid out of ditto	29	17	10	
I I 3				Nine

Nime
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VOTE 2.—Science and Art Department for the United Kingdom-continued.

				£.	s.	d.
Nine Professors in Royal College of Science,	Dubli	in, pa	id			
out of Fees received from Students -	-	-		245	5	9
Scorcing to area, para out or area	-	-	-	7	8	1
Curator of Museum in ditto, paid out of ditto		-	-	7	8	2
Assissant Chemist in ditto, paid out of ditto		-	-	8	_	_
Assistant Physicist in ditto, paid out of ditto	-	-	-	3	8	_

Rent, fuel, &c.

11: Several payments for rent, furniture, fuel, and light have been paid out of the Vote for Science and Art. Such services are usually paid out of the Vote for the Office of Works. The following is a list of the payments:—

South Kensington Museum:

					z.	8.	a.	
D. 4.—Furniture, &c	-	-	-	-	- 5,593	10	3	
D. 6.—Heating and Lighting	-	-	-	-	- 8,322	-	2	

BRANCH MUSEUM, BETHNAL GREEN:

F. 5.—Furniture, &c	-	-	-	-	-	971 9	_
F. 6 Heating and Lighting, &c.	-	-	-	-	-	971 17	10
F. 7.—House Rent -	_	_	_	_	_	150 _	

SCHOOL OF MINES, AND GEOLOGICAL MUSEUM:

H. 5.—Furniture, &c	-	-	-	-	-	444 15	4
H. 6.—Heating and Lighting	_	_		-	_	529 B	_

EDINBURGH MUSEUM:

I. 5.—Fittings, Furniture, &c. - - - - 2,198 16 -

12. Deducting the amounts referred to in paragraph 1, and subject to the observations contained in this Report, the Net Surplus to be surrendered is 197 l. 5 s. 11 d., and not 194 l. 5 s. 6 d., as shown by the Account.

									£.	8.	d.
Grant -	-	-	-	-	-	-	-	-	299,689	_	-
Expenditure	-	-	-	-	-	- ,	-	-	299,491	14	1
					Net S	urplu	s -	-	- £. 197	5	11

A. 1; A. 2.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 2.—Science and Art Department for the United Kingdom—continued.

CORRESPONDENCE referred to in the foregoing Report.

(A.)

(No. 1500.)

Exchequer and Audit Department,

(No. 1500.)

Exchequer and Audit Department,
Sir,

11 December 1878.

I am directed by the Comptroller and Auditor General to transmit to you, for the information of the Lords Commissioners of Her Majesty's Treasury, copies of a correspondence which has taken place with the Accounting Officer of the Science and Art Department, relative to the date from which the annual increment of the salary of an inspector of local schools has been computed. Captain Abney, the inspector in question, was formerly employed as an occasional inspector, and paid the usual personal and other allowances under the prescribed regulations. In the Salary List for May 1877, Captain Abney's name appears for the first time as in the receipt of regular salary, and inasmuch as Mr. Law's letter of 22nd April 1878, addressed to Lord George Hamilton, held that Captain Abney was relieved, by their Lordships' Minute of 24th August 1860, from the formality of a certificate from the Civil Service Commissioners, the Comptroller and Auditor General has no other evidence on which to rely for his appointment than that of the date of his first appearance in the monthly or quarterly pay sheet.

the date of his first appearance in the monthly or quarterly pay sheet.

Under the circumstances, he is unable to admit the principle sought to be laid down by the Accounting Officer, and the ante-dating of Captain Abney's permanent connection with the Department without further authority from their Lordships.

To the Secretary to the Treasury.

I have, &c. ed) H. Treherne. (signed)

(A. 1.)

QUERY No. 256.

Description of the Voucher.	Query or Observation.
B. 9.—Inspection and Examination, Captain W. De W. Abney, 105 l.; arrears for 29 October 3 ls. 5 d.	As the first payment of salary to Captain Abney appears to have been from 1st May 1877, it is requested that the payment of his annual increment from 29th October of the same year may be explained.

Answer of Accounting Officer.

Captain Abney was appointed an Inspector of Local Schools on the 29th October 1876, and his annual increment was calculated from that date.

13 November 1878.

Thomas A. Bowler,

Clerk in Charge of Accounts.

14 November 1878.

(signed)

Norman MacLeod, Accounting Officer.

(A. 2.)

QUERY No. 267.

Description of the Voucher.	Query or Observation.
Reply to Query No. 256.	There is no evidence from the accounts furnished that Captain Abney was in receipt of "salary" previous to 1st May 1877; up to that date his services had apparently been similar to those of other engineer officers acting as occasional inspectors.

Answer of Accounting Officer.

Although Captain Abney received no salary from this Department till the 29th October, being in the receipt of salary from the War Office, he was virtually employed as Inspector of Local Schools from the date of his appointment, and therefore the increment was allowed from that date.

30 November 1878.

(signed

Thomas A. Bewler, Clerk inCharge of Accounts.

2 December 1878.

(signed)

Norman MacLeod,

Accounting Officer.

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VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—continued.

(B.)

(No. 1179.)

Exchequer and Audit Department, 21 August 1878.

THE attention of the Comptroller and Auditor General having been called to a payment out of the Vote The attention of the Comptroller and Auditor General having been called to a payment out of the Vote for Science and Art for the insurance of certain buildings at South Kensington, the property of Her Majesty's Commissioners of the Exhibition of 1851, he directed inquiries to be made of the Accounting Officer as to the circumstances under which this liability was incurred. I am now directed to transmit to you herewith, for the information of the Lords Commissioners of Her Majesty's Treasury, copies of the correspondence arising out of this matter, and as the charge is one of a nature which has not hitherto come under his notice, the Comptroller and Auditor General is of opinion that it should have been brought to the knowledge of their Lordships, with the view of obtaining their sanction before being finally admitted as properly chargeable against the Vote (Class IV., Vote 2).

I am at the same time to point out to you that the vouchers herewith transmitted (which it is requested may be returned) are the only evidence of the payment of the money, no proof having been afforded to the Comptroller and Auditor General that the policy of insurance is still maintained, or that the value for which these buildings are insured represents the whole or only that part supposed to be in the occupation of the Science and Art.

I have &c.

The Secretary to the Treasury.

I have, &c. (signed) F. A. Hawker.

(B. 1.)

QUERY No. 68.

Description of the Voucher.	Query or Observation.
D. 6.—South Kensington Museum; Heating, Lighting, &c. August; Voucher 3625; two years' insurance, West Galleries, 100 l.	It is requested that the terms of the agreement with the Commissioners of the Exhibition of 1851 may be transmitted for Inspection, and the nature of this charge explained.

Answer of Accounting Officer.

The Western Galleries were lent by the Commissioners for the Exhibition of 1851 upon the same terms as the central portion of the building, it being understood that the building was to be insured against accidents by fire in such amount as their surveyor might deem necessary.

This arrangement was made verbally.

The voucher is herewith returned.

(signed)

Thomas A. Bowler, Clerk in Charge of Accounts.

8 June 1878.

Norman MacLeod,

8 June 1878.

(signed)

Accounting Officer.

(B. 2.)

QUERY No. 174.

Description of the Voucher.	Query or Observation.
Reply to Query No. 68.	Previous to arriving at any final decision with reference to the subject of this query, the Comptroller and Auditor General desires to have submitted for his inspection the policy of insurance effected by the Commissioners of the Exhibition of 1851 on the buildings in question, together with a copy of the report of their surveyor.

Answer of Accounting Officer.

The policy of insurance is herewith transmitted for inspection as requested.

Her Majesty's Commissioners state that they are not in possession of any report from their surveyor. It is requested that the policy may be returned when done with.

6 August 1878.	(signed)	Thomas A. Bowler, Clerk in Charge of Account
•	(signed)	Norman MacLeod,
7 August 1878.		Accounting Office

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B. 1, B, 2.

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—continued.

(C.)

(19,249-78.)

Treasury Chambers, 9 December 1878. Sir. I Am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, with reference to your letter of the 21st of August last, the enclosed copies of a correspondence which has taken place between the Science and Art Department and this Board, relating to a payment made by that Department to the commissioners for the Exhibition Buildings at South Kensington.

Lam also to return the opining and appleaues to your letter.

I am also to return the original enclosures to your letter.

I am, &c.

William Law. (signed)

C. 1, C. 2, C. 3, C. 4.

The Comptroller and Auditor General.

(C. 1.)

Science and Art Department, South Kensington, 1 November 1878.

Sir,

WITH reference to Sir W. H. Clerke's letter (No. 13,913) of the 28th August last, transmitting a copy of a letter dated the 21st of the same month, addressed to the Treasury by the Comptroller and Auditor General, enclosing copies of his queries and of the replies of the Science and Art Department, on the subject of a payment made by the Department to Her Majesty's Commissioners for the Exhibition of 1851, for the Insurance of the Western Galleries of the Exhibition Buildings at South Kensington, I am directed by the Lords of the Committee of Council on Education to acquaint you, for the information of the Lords Commissioners of the Treasury, that the conditions upon which the Buildings referred to are lent to the Science and Art Department, by Her Majesty's Commissioners, are simply that the insurance be paid and the rooms kent in order. the rooms kept in order.

The amount paid to the Commissioners is for the insurance at the Western Galleries only, as is clearly stated in the Account, and also in the Policy of Insurance, both of which documents were duly submitted to the Comptroller and Auditor General.

The enclosures which were received with Sir W. H. Clerke's letter, now under reply, are returned herewith as requested.

The Secretary, Her Majesty's Treasury.

I am, &c. (signed)

(C. 2.)

(17,747.)

My Lord,
With reference to Mr. MacLeod's letter of the 1st instant, relating to certain payments made for the Insurance of the Western Galleries of the Exhibition Buildings at South Kensington, I am directed by the Lords Commissioners of Her Majesty's Tresaury to request, that you will move the Lords of the Committee of Council on Education, to cause my Lords to be informed why an arrangement was made, for acquiring the use of these Galleries from the Commissioners of the Exhibition in 1851, without the previous sanction of this Board.

I am to point out, that any arrangement of this kind for acquiring additional accommodation for the use of a Public Department, ought only to be made through the Office of Works.

I am also to request, that my Lords may be informed, whether the Science and Art Department is still in the occupation of these Galleries, and if so, for what further period it will require the use of them.

The Lord G. Hamilton, M.P.

I am. &c (signed) Wm. Law.

(C. 3.)

(5,595-78.)

Science and Art Department, London, S.W.,

Science and Art Department, London, S.W.,
Sir,
27 November 1878.

In reply to Mr. Law's letter of the 19th instant, inquiring why an arrangement was made by this Department for acquiring the use of the Western Galleries of the Exhibition Building at South Kensington, without the previous sanction of the Treasury, I am directed by the Lords of the Committee of Council on Education to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that the first arrangement for the temporary use of these Galleries was made at a meeting on the 23rd March 1876, at South Kensington, at which the Lord President and Vice President, Mr. W. H. Smith, then Secretary to the Treasury, and the Secretary of the Office of Works, were present. The arrangement for the continued occupation of the Galleries was made in accordance with the suggestion contained in the Treasury letter, No. 20,310, of the 21st December 1876.

The Secretary, Her Majesty's Treasury, S.W.

I have, &c. ed) Norman MacLeod. (signed)

(C. 4.)

(19,249.)

My Lord,

With reference to Mr. MacLeod's further letter of the 27th ultimo, relating to a payment made to the Commissioners for the Exhibition of 1851, for the Insurance of the Western Galleries of the Exhibition Buildings at South Kensington, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords of the Committee of Council on Education, that under the circumstances stated in that letter my Lords are pleased to sanction the payment in question.

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Vote 2.—Science and Art Department for the United Kingdom—continued.

I am to suggest at the same time, that after a verbal arrangement, such as is described in Mr. MacLeos letter, has been made between the representatives of different Departments, it is very desirable that it should subsequently be confirmed in the usual form by official correspondence, in order to ensure that a

record of the transaction should be preserved.

I am to request that my Lords may be informed, for what further period the Science and Art Department will require the use of the Galleries in question.

The Lord George Hamilton, M.P.

I asa, &c. (signed)

(D.)

(1792.)

Exchequer and Audit Department,

Sir,

13 December 1878.

I AM directed by the Comptroller and Auditor General to request, that you will transmit to him for his information, a copy of the Treasury letter of 21st December 1876, relative to the occupation of the Western Galleries of the Exhibition Buildings at South Kensington, by the Science and Art Department.

The Accounting Officer, Science and Art Department, South Kensington.

I am, &c. ad) H. Treherne. (signed)

(E.)

(Mis., No. 50,757-78.)

Science and Art Department. London, S.W., 16 December 1878.

Sir,

I AM directed to acknowledge the receipt of Mr. Treherne's letter of the 13th instant, and to transmit to you herewith a copy of the Treasury letter therein referred to.

I have, &c.

The Comptroller and Auditor General, Exchequer and Audit Department, Somerset House, W.C.

I have, &c.
l) Norman MacLead. (signed)

(E. 1.)

(20,310—76.)

Treasury Chambers, 21 December 1876. My Lord, My Lord,

In reply to Sir Francis Sandford's letter of the 19th instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to state, for the information of the Lords of the Committee of Council on Education, that my Lords themselves are disposed to think that the purposes for which the Exhibition of Scientific Instruments and Apparatus was opened have now been sufficiently fulfilled, and that further expenditure upon it merely as an Exhibition would scarcely be justified, either by the interest taken in it by the public, or by the educational influence which it might exercise.

On these points, however, the Lords of the Committee are no doubt in a better position to form an opinion than is this Board, but should they not see reason to differ from my Lords, their Lordships would suggest that some temporary arrangement might be made with the Commissioners of 1851, in order to prevent the dispersion of such articles as have been, or may be, presented to the Nation, and that the Exhibition itself might be forthwith closed.

In this way time would be gained for the further consideration of the offer made by the Commissioners to erect a Science Museum, without incurring the expense of keeping open the Exhibition of Scientific Instruments.

The Viscount Sandon, M.P., &c. &c. &c.

W. H. Smith. (signed)

(F.)

(No. 1861.)

Exchequer and Audit Department, 19 December 1878.

Sir,

19 December 1878.

I am directed by the Comptroller and Auditor General to acknowledge the receipt of your reply to Query No. 270 on the Account of the Grant for Science and Art, 1877-78, enclosing a copy of the Treasury Letter of 27th November 1978, relative to a payment of 175 l. to Mr. H. Woodward from the Grant in aid of Scientific Research.

I am to point out to you that the payment to Mr. Woodward is made conditional upon the tetal amount provided under the Sub-head not being exceeded. Upon reference, however, to the Estimates as laid before and voted by Parliament, and the Appropriation Account rendered by you, the Comptroller and Auditor General finds that against a Grant of 4,000 l., expenditure to the amount of 4,210 l. has been incurred, although Treasury authority was obtained by Sir W. H. Clerke's letter of 23rd August last for the extra

expenditure.

The Comptroller and Auditor General cannot however regard the condition under which Mr. Woodward was to be paid as having been complied with, and he is of opinion that further evidence that the Lords Commissioners of Her Majesty's Treasury were cognisant that the extra expenditure under Sub-head C., sanctioned by them in August last, was in a measure due to the payments to Mr. Woodward, should be

To the Accounting Officer, Science and Art Department.

I have, &c. ned) H. Treherne. (signed)

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G. 1 and 2.

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—continued.

(F. 1.)

(18,575-78.)

My Lord. Treasury Chambers, 27 November 1878. I am directed by the Lords Commissioners of Her Majesty's Treesury to transmit, for the information of the Lords of the Committee of Council on Education, with reference to Mr. MacLeed's letter of the 31st ultime, the accompanying copy of a letter dated the 16th instant, which may Lords have received from the British Museum, and 1 am to state that my Lords sanction the payment of 175 L made in 1877-78 to Mr. H. Woodward, from the Grant in Aid of Scientific Research, Sub-Head G. of the Vote for the Science and Art Department, for the continuation of his work on Fossil Crustacea, on the understanding that the total

Art Department, for the continuation of his work on Possit Crustices, and the theoretical amount provided under that Sub-Head will not be thereby exceeded.

With regard to Mr. MacLeod's proposal to make a similar payment to Mr. Woodward during the current financial year, I am to state that subject to the same condition, my Lords are pleased to authorise the proposed payment, provided the Science and Art Department obtain an official assurance from the Trustees of the British Museum that the work to be so remunerated has been performed by Mr. Woodward the Museum that t ward wholly out of his office hours at the Museum

The Lord George Hamilton, M.P. &c. &c.

I am, &c.
ed) William Law. (signed)

(F. 2.)

(Mis. 12,916-78.)

Treasury Chambers, 23 August 1878. I reasury Channels, 25 August 10/6.

I Am desired by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords of the Committee of Council on Education, in reply to Mr. MacLeod's letter of 1st instant, that they sanction the excesses mentioned on the following page, upon the several Sub-Heads stated, of the Vote for Science and Art for the year 1877-78, being met out of Savings upon other Sub-Heads of the Vote.

The Lord George Hamilton, M.P. &c. &c. &c.

I am, &c. d) W. H. Clerke. (signed)

Scientific Research G

(G.)

(Mis. 51,301-78.)

Science and Art Department, London, S. W., 24 December 1878.

In reply to Mr. Treherne's Letter (No. 1861) of the 19th instant, acknowledging the receipt of the reply to Query No. 270, on the Account of the Grant for Science and Art, 1877-73, and a copy of a Treasury Letter, dated 27th November 1878, relative to a payment of 175 l. to Mr. H. Woodward from the Grant for Scientific Research, and stating that the payment to Mr. Woodward was sanctioned conditionally upon the total amount provided under the Sub-head not being exceeded, and that the Comptroller and Auditor

the total amount provided under the Sub-head not being exceeded, and that the Comptroller and Auditor General cannot regard the condition as having been complied with, as the expenditure, as given in the Appropriation Account, shews an excess of 210 l. over the amount voted for that Service.

I am directed to inform you that the payment of 175 l. to Mr. Woodward was not the cause of the excess, but that the excess was caused by the Treasury directing in 1876-77 that the personal payments should be made quarterly. By this decision the Royal Society practically lost 1,804 l. 18 s. 6 d., which sum was repaid to the Exchequer with the general Savings upon the Vote for that year. These circumstances were fully explained to the Treasury when application was made for sanction to the excess of 210 l.

To the Comptroller and Auditor General, Exchequer and Audit Department.

I am, &c. (signed) Norman MacLeod.

(H.)

(No. 1913-78.)

Exchequer and Audit Department, Somerset House, W.C.,
Sir,
31 December 1878.

In reply to your letter of 24th instant relative to the payment to Mr. W. H. Woodward out of the Grant for Scientific Research (Science and Art, Sub-head G. 1877-78), I am directed by the Comptroller and Auditor General to request that you will furnish him, at your earliest convenience, with a copy of the letter to the Tressury, explaining the circumstances of the excess upon the Vote for the year, to which allusion is made in the last paragraph of your letter to him.

The Accounting Officer, Science and Art Department, South Kensington.

I have, &c. ned) H. Treherne. (signed)

1.1

CIVIL SERVICE ESTIMATES-CLASS IV .- continued.

VOTE 2.—Science and Art Department for the United Kingdom—continued.

(I.)

(Mis. No. 25-79.)

Science and Art Department, London, S.W., 6 January 1879.

Sir,

I am directed to acknowledge the receipt of Mr. Treherne's letter of the 31st ultimo, and, in compliance with the request contained therein, to transmit herewith a copy of the Department's letter to the Treasury of the 1st August 1878, asking for sanction to certain excesses in the Vote for this Department for the year 1877-78.

The Comptroller and Auditor General, Exchequer and Audit Department, Somerset House, W.C. I am, &c. (signed) Norman MacLeod.

(I. 1.)

EXTRACT from Science and Art Letter to the Treasury, 1st August, 1878.

THE Excess on Sub-head G. of 210 l. was caused by the action of the Treasury in 1876-77 in deciding that the personal Grants to the scientific gentlemen recommended by the Royal Society could not be paid in advance, and therefore a sum of 1,829 l. 18 s. 6 d. out of the 4,000 l. voted for this Service, was lost to the Society. The recommendations for the year 1877 78 amounted to 4,000 l. exactly. Of this sum 2,400 l. was for non-personal grants which, added to the personal grants recommended in 1876-77, and paid during 1877-78, brought the expenditure up to 4,210 l.

(13,129—77.)

My Lord,

I am directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of Mr. M'Leod's letter of the 7th instant, forwarding a copy of a Minute framed by the Lords of the Committee of Council on Education, with a view to give effect to paragraph 9 of your Lordship's letter to the Royal Dublin Society of the 8th February 1876, wherein it was promised that "the Art School would be made a "special metropolitan school, the Royal Dublin Society being relieved of their management of and con- "tributions to it."

I am to state that my Lords approve of that Minute, the salaries and fees under which will be as follows:—

	Fixed Salary.	· Fees.
Head Master, giving his whole time	200 L, rising by 10 L a year to 250 L	30 per cent.
Principal Mistress, 22 hours weekly	100%	5 per cent; to be increased if required to give more time to school.
Second Master	50 L, rising by 10 L, a year to 100 L.	20 per cent.
Assistant Mistress, three evenings a week.	100%	5 per cent.; to be increased if required to give more time.
Four Art Pupils, teachers or students.	157 %	_

One clerk attendant at 1 l. 10 s. per week; thirty lectures at 3 l. 3 s. each, 94 l. 10 s.

My Lords agree that such payments as may become due under the Minute in question before the Estimates for the next year are taken, may be made out of savings on the Votes for the Science and Art Department.

The above distribution of fees to remain in force until they amount to 800 L; when they exceed that sum the excess to be paid into the Treasury, or the scale revised to provide for additional teachers.

My Lords will take the necessary steps to communicate with the Office of Works in Ireland on the subject of the accommodation in the School of Art, and the execution of such works of alteration, cleaning, &c., as may be immediately necessary for opening the School for the next session, commencing 1st October next.

The Viscount Sandon, M.P., &c. &c. &c.

I am, &c. (signed) W. H. Smith.



£. 800.

K. 1.

CIVIL SERVICE ESTIMATES-CLASS IV .- continued.

VOTE 2 .- SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM-continued

(K.)

(6409-78.)

Treasury Chambers, 3 May 1878. I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, copy of a letter which my Lords have caused to be addressed to the Science and Art Department on the subject of the realisation of the sums still outstanding to the credit of A. L. Simkins, formerly accountant of that Department.

I am, &c. ed) R. R. W. Lingen. (signed)

The Comptroller and Auditor General.

(K. 1.)

(6409-78.)

Treasury Chambers, 2 May 1878. I AM directed by the Lords Commissioners of Her Majesty's Treasury to request you to inform the Committee of Council on Education, with reference to your letter of 17th January last, that they are of opinion that steps may now be taken to realise the sums still outstanding to the credit of A. L. Simkins, formerly accountant to the Science and Art Department; and I am to convey to you their Lordships

authority for so doing.

Their Lordships of the Committee are aware that my Lords have been unwilling to take any steps which might be misinterpreted as implying condonation of Simkins's frauds, and with that view they have advisedly left his account unadjusted, so far as the realisation of existing assets are concerned.

It appears to them, however, that a date must be fixed for adjustment, and that sufficient time has now been allowed to elapse in order to mark their intentions in the matter; but they would wish it to be understood that the permission which they now give in no sense implies condonation, and that they will without fail institute proceedings against Simkins, should means of capturing him ever occur.

N. MacLeod, Esq., Science and Art Department.

I am, &c.
ad) R. R. W. Lingen. (signed)

VOTE 3. BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BRITISH MUSEUM, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Service. —Salaries and Wages —Police —Stationery —Purchases and Acquisitions	£ - 56,7	٠.	s. -	d. -	£. 56,578	8.	d.	Le than G		d.	than		•
—Police	- 56,7 - 1,7 - 2	773	8. - -	d. -				£.	s .	d.	£	8	
—Police	- 1,7 - 2	88	-	-	56,578	17						•	. d.
-Stationery	- 2		-	_			8	194	2	8		_	
<u>-</u>	1	250			1,842	6	1	-		-	54	6	1
-Purchases and Acquisitions	- 25,8		-	-	249	19	5	-	-	7			
	1 .	355	_	_	24,276	8	1	1,078	11	11		_	
-Bookbinding, Preparing, &c	- 11,5	40	- ·	-	11,858	8	8	186	16	4			
-Printing Catalogues, &c	- 4,8	25	_	-	4,417	13	10	407	6	2			
-Warming, Ventilating, and Fire-extinguishing		02	_	_	701	2	10	-	17	2			
-Furniture and Fittings	- 8,1	23	-	_	8,119	18	5	3	1	7		_	
-Incidental Expenses	- 1,5	34	_	_	1,896	13	3	187	6	9		_	
•	110,8	390	-	_	108,986	2	10	• 2,008	3	3	54	6	1
Deduct Credit in aid of the Vote, viz.:-										ļ			
Dividends on 80,000 l. Reduced 3 per Cent Annuities, directed by 26 Geo. 2, c. 22, s. 48 to be applied in aid of the Salaries and Expenses of the British Museum	. 1 .	900	-	_	900	-	-	· -	-				
	£. 109,9	990	_	-	108,086	2	10	2,008	3	8	54	6	1
Deduct :	Deficit	_	_				-	54	6	1			
Net Sur	plus to b	e sur	ren	der	ed	-	£.	1,953	17	2			
Estimated Amount of Extra Receipts payab	lo to Fra	ah a a				_		_		£.		<i>l</i> .	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were effected on this Sub-Head, first, by the sum granted for the "Remuneration of persons not on the Museum Establishment" not having been all expended, and, second, by the circumstances that vacancies on the Museum Establishment, occurring from time to time, are not immediately filled up, and that the persons appointed to such vacancies receive the minimum instead of the maximum or intermediate rate of the scale of pay. In the year 1877, no new appointments were made by the Principal Trustees to the rank of Assistant pending the settlement of the re-organisation of the Establishment by the Trustees and the Lords Commissioners of Her Majesty's Treasury. The savings effected were largely absorbed by improved salaries granted by the Treasury Letter of the 10th December 1877, from the 21st March preceding, to certain of the officers and the assistants (See Parliamentary Paper, No. 334, Session 1878, pages 22, 23). A total sum of 136 l. 5 s. (on account of a total estimated expenditure of 750 l.) was paid to certain of the assistants in the Department of Manuscripts, beyond their official salaries, for preparing in their non-official time, slips for an Index to the Charters and Rolls. This expenditure was sanctioned by Treasury Letter of the 26th March 1877.



VOTE 3.—BRITISH MUSEUM—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

B.—Excess caused by payments made for the employment of extra police, and for the travelling and subsistence charges of a detective police officer sent to Brussels in connection with the robbery of objects from the Assyrian Gallery (Excess sanctioned by the Treasury Letter of 11th March and 11th May 1878).

C .- Variation only portion of a shilling.

D.—Saving results from the amount grauted for excavations in Assyria not having been from various causes all expended.

E., F., G., H., I.-Variations between estimated and actual Expenditure.

EXTRA RECEIPTS.—Variation between the amount estimated and the amount realised in 1877-78, as Exchequer Extra Receipts due to the sale of publications. Duplicate coins sold realised 59 l. 7s. 10 d. instead of 100 l. as estimated.

Memorandum.—The amount unexpended of the Grant for the British Museum for 1876-77, viz., 3,799 l. 16 s. 3 d., was adjusted by a corresponding amount being retained in the Exchequer from the British Museum Grant for 1877-78.

British Museum, 7 October 1878.

J. Winter Jones, Principal Librarian and Secretary, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined. R. J. Williams. Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure over the Grant under Sub-Head B.

Excess.

2. In transmitting his account of the appropriation of the Grant, the Accounting Extra Payments. Officer states that no communication has been received from any one of the Accounting Departments of payments by way of extra remuneration to persons on the Museum Establishment in the year ended 31st March 1878, as directed in the Treasury Circular of 31st October 1877.

It appears, however, from the vouchers furnished that the following payments have been made to officers of the Museum from other Parliamentary Votes in addition to those referred to in the note on Sub-Head A .: -

(1.) To a Second Class Assistant in the Minerological Department from the Vote for Science and Art, 47 l. 16 s.

(2.) To a First Class Assistant in the Geological Department from the Vote for

Science and Art (Scientific Research), 100 l.

(3.) To a First Class Assistant in the Printed Book Department for translating addresses of foreign letters, from the Post Office Vote, an annual allowance of 50 l., and 57 l. 5 s. 6 d. for sundry translations paid by the folio.

3. From the Vote for the British Museum, the following sums are paid to officers of Payments to other Departments. other Departments:-

To a Clerk in the Office of Works as Clerk of the Works at the British Museum, 13 l. 12 s.

To Her Britannic Majesty's Consul in Asia Minor (Mr. Rassam) whilst engaged in excavations at Mossul, 20 l. per month.

4. The following Expenditure for warming, ventilating, furniture, &c., in addition to Payments charged the amount provided under Class I., Vote 9, appears charged against the British Museum to wrong Vote. Vote for 1877-78, such charges being usually defrayed out of the former Vote:—

G.-Warming, Ventilating, and Fire-extinguishing Apparatus 701 2 10 H .- Furniture and Fittings -- 8,119 18

Net Surplus. 5. The Net Surplus to be surrendered is, as shown by the Account, 1,953 l. 17 s. 2 d.

109,990 Grant 108,036 Expenditure 2 10

Net Surplus - - £. 1,953 17

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VOTE 4. NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

									Expercompared	nditure, with Grant.
Service.	•	,	Gran	iT.		Expend	ITU	RE.	Less than Granted.	More than Granted.
			£.	s.	d.	£.	s.	d.	£. s. d.	£. s. d.
A.—Salaries and Wages	-	-	3,288	-	-	2,782	3	5	555 16 7	_
B.—Travelling	•	-	150	_	_	1	18	1	148 1 11	— .
C.—Agency	-	-	150	_	_	-		•	150	_
D.—Police	-	-	2,388	_	_	2,388	7	8		- 7 8
E.—Incidental Expenses	-	-	1,000	_	-	593	19	8	406 - 9	_
Purchase of Pictures (Supplementary)	-	-	850	_	_	350	_	-	_	_
		£.	7,326	_	_	6,066	8	5	1,259 19 3	- 7 8
	Dedi	uct D	eficit -	-				•	- 7 8	
	Net	Surp	lus to be s	ur	rend	ered		£.	1,259 11 7	
							_		£.	s. d.
Estimated Amount of Extra Receipt Amount of Extra Receipts realised								<u>.</u>	200	17 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—No salary payable to Keeper between 15th December 1877 (date of Mr. Wornum's death) and 18th February (date of Mr. Eastlake's appointment). Orders for payment of Director and Keeper's salaries due 31st March, not paid until April.
 - B .- No continental journey made by the Director.
 - C .- No agency required.
 - E.-Difference nominal.
 - F.-Less work required in picture-frame making and restoration of pictures.

EXCHEQUER EXTRA RECEIPTS.

The sale of Catalogues at the Gallery was much in excess of the amount anticipated by the late Keeper.

A Grant has been taken for 97 l. 10 s. 6 d., the Deficit shown on the Account of the Vote "National Gallery," for the year ended 31st March 1877.

6 September 1978.

Charles L. Eastlake, Keeper and Secretary, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, R. J. Williams.



Excess.

CIVIL SERVICE ESTIMATES—CLASS IV .- continued.

VOTE 4.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been Excess of Expenditure over the Grant under Sub-Head E.

2. "Purchase of Pictures." This was a Supplementary Vote taken for the purchase of Additional Subapicture by Girolamo Saroldo.

Additional Sub-

3. The Net Surplus to be surrendered is, as shown by the Account, 1,259 l. 11 s. 7 d. Net Surplus.

									£.	s.	d.
Grant -	-	-	-	-	-	-	-	-	7,326	-	-
Expenditure	-	-	-	-	•	-	-	-	6,066	8	5
				Net	Surp	lus ·		- £	. 1,259	11	7

VOTE 5. NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL PORTRAIT GALLERY, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

	GRA			Expeni			Expenditure, compared with Grant.							
Service.	GRA	NT.		EXPEN	JKE.	Less than Granted.			More than Granted.					
OFFICE:		£.	8.	d.	£.	8,	d.	£.	. 8.	d.	£. s.	ď.		
A.—Salaries and Wages	-	866	_	-	857	. 8	_	8	12	-	_			
B.—Travelling	- •	24	-	-	21	9	6	2	10	6	_			
C.—Incidental Expenses	-	- 10	-	_ '	7	18	-	2	2	-	_			
GALLERY:												•		
D.—Purchase of Pictures and Sculpture		750	-	-	757	16	-	-		•	7 16	-		
EPolice		100	٠	_	103	16	-	-		•	3 16	-		
FIncidental Expenses (Picture Cleaning, F Glazing, Hanging, and Tablet Writing	raming g)	250	_	`. -	247	2	10	2	17	2				
	£	2,000	_	-	1,995	10	4	16	.1	8	11 12	-		
	Deduc	t Deficit	-					11	12	-				
	Net S	irplus to be	sui	renc	dered -	-	£.	4	9	8				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The expenditure during the	year on account of Writing and	l Copying was le	ss than had bee	en anticipated.
B.—A casual variation between	Expenditure and Grant.			-

C.—Same as B.

D.—Same as B.

E.—Same as B.

F.—Same as B.

The Surplus of 41.5s. 5d., shown on the Account of the Vote "National Portrait Gallery," for the year ended 31st March 1877, has been surrendered.

19 November 1878.

George Scharf, ... Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, R. J. Williams.



VOTE 5.

NATIONAL PORTRAIT GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure over the Grant on Sub-Heads D. and E. Excess.

2. The Net Surplus to be surrendered is, as shown by the Account, 41. 9s. 8d. Net Surplus.

£. s. d.

Grant - - - - - - 2,000 -
Expenditure - - - - - - 1,995 10 4

Net Surplus - - £. 4 9 8

VOTE 6. LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION, in the Year ended 31st March 1878.

Service.	Gra			Expend		n P	Expenditure, compared with Grant.						
OBRVIOE.		GRA	NT.		EXPEND	ITU	n.s.	Less than Granted.	More than Granted.				
		£.	s.	d.	£.	8.	d.	£. s. d.	£. s. d.				
A.—Royal Society	•	1,000	-	-	1,000	-	-	_	_				
B.—Meteorological Committee of Royal Society	-	12,000	-	_	12,000	_	-	_	_				
C.—Royal Geographical Society	•	500	-	-	500	-	-	_	_				
D.—Royal Society of Edinburgh	-	800	-	-	800	-	_		_				
E.—Royal Academy of Music	-	500	-	-	500	_	-	_	<u> </u>				
P.—Irish Academy of Music	-	250	_	_	250	-	-		_				
G.—Scottish Meteorological Society	-	1,000	-	-	1,000	-	-	<u> </u>					
	£.	15,550	_	_	15,550	_	-		_				

Memorandum.—These Societies have given the Treasury certificates, supported by Statements of Account, that the Grants-in-Aid have been properly expended. Moreover, in the case of the Meteorological Committee, detailed Accounts, supported by vouchers, have been furnished to the Exchequer and Audit Department.

R. E. Welby, Accounting Officer.

Vote 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 1. This is a Grant-in-Aid, and, consequently, the Vote and Expenditure are equal.

£. s. d.

Grant - - - - 15,550 -
Expenditure - - - - 15,550 - -

Meteorological Society.

2. As heretofore, the Accounts and Vouchers of the Cash Account of the Royal Society for Meteorological purposes for the year 1877-78, have been examined in this Department, and a Statement of Receipt and Expenditure is submitted.



VOTE 6 .- LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION-continued.

METEOROLOGICAL OFFICE.

ACCOUNT of RECEIPTS and PAYMENTS for the Year ended 31st March 1878.

RECEII	Υ 8.		PAYMEN		
Balance from Year 1876-77 Parliamentary Vote	£. s. d.	£. s. d. 645 19 6 12,000	ADMINISTRATION: Payment of Council	£. s. d. 749 19 10 800	£. s. d. 1,549 19 10 52 - 6
Receipts from various Sources :					
Sale of Instruments, &c	533 3 8		Office Expenses: Salaries and Wages	621 6 5	
Subscriptions for D. W. Charts -	272 9 -		Rent, Fuel, and Lighting	571 14 8	
Subscriptions for Hourly Observations	10		Incidental and Contingent Expenses -	362 12 5	1,555 13 6
Subscriptions for Danish Synoptic Charts Supply of Meteorological Informa-	17 10 -		i	2,289 10 11 1,207 11 8	
Sundry small items	11 16 4	1,935 17 6	WEATHER TELEGRAPHY: Telegrams, Storm Warnings, and Reporters	3,238 13 3	3,497 2 7
			Inspectors	101 16 8	
			Preparation, &c., of Weather Reports -		
			OCHAN METROROLOGY: Supply of Instruments and other Expenses: Royal Navy	161 6 7	2,416 12 2 301 18 8
			Bank of England Advance to Valencia Observatory	297 16 5 50	
	•				509 3 -
	£.	14,581 17 -		£	14,581 17 -

10 May 1878.

Henry J. S. Smith, Francis Galton, Auditors.

Robert H. Scott, Secretary.



VOTE 7. UNIVERSITY OF LONDON.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the University of London, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

					G-			12		Expenditure, compared with Grant.							
SERV	Service.					GRA	NT.		Expenditure.			Less than Granted.			More than Granted		
						£.	s.	d.	£.	s.	d.	£.	5.	d.	£.	s.	d.
A.—Salaries and Wages	•	٠.	-	-	-	2,792	_	-	2,840	9	4	-		-	48	9	4
B.—Examiners	•	•	•	-	-	5,580	-	_	5,441	16	-	88	4	-		_	
C.—Exhibitions, &c	-	-	-	-	-	1,778	_	-	1,681	2	5	96	17	7		_	
D.—Law Expenses -	•	-	-	-	-	20	-	_	•	•	•	20	-	-			
E.—Incidental Expenses	-	-	-	-	-	550	-	-	697	9	6	-		-	147	9	6
					£.	10,670	-	-	10,660	17	8	205	1	7	195	18	10
				— Dedu	ct De	eficit -	•			_		195	18	10			
·				Net S	Burpl	us to be s	urre	nde	red	-	£.	9	2	9			
Estimated Amou	ınt of	Extr	a Re	ceip ts	pays	ble to Ex	che	quer	-		•	•		£. 4,500	s.	d. -	
Amount of Extr	a Red	eipts	actus	ally re	alise	l within t	he `	Year	-	-	-	•	-	5,189	14	1	
Amount of Extra 31st March 18	. Rec 378	eipts :	ectual	lly tr	ansfer -	red to the	Ex	cheq	uer befor		E. 4 .8	343 10	9				
In hands of Pay		r Ge	neral	on a	Blst I	March 187	78	•	•	•	•	796 3		£ 190	14		

As the foregoing Receipts exhibit a slight advance on those of last year, it has been deemed safe, in the Estimate for 1878-79, to raise the estimated amount to 5,000 l.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The bulk of this Deficiency (33 l. 6 s. 8 d.) is due to the extension of the system of monthly payments to the salary of the Clerk of Convocation, bringing within this year two months' salary not provided by the Estimate. Of the remainder, a part (12 l. 1 s.) is due to Extra Wages, and a part (4 l. 16 s.) to Extra Assistance in the Office. Against the Total Deficiency of 50 l. 3 s. 8 d. is to be set 1 l. 14 s. 4 d., added at Treasury to make even pounds; difference, 48 l. 9 s. 4 d.

B.—Of the additions to the Salaries of Examiners introduced into the Estimate, some were actually first paid on the second, and others on the third, quarter-day of the year, giving a Saving of 142 l 10 s., to which must be added 6 l. 5 s. due to a deceased Examiner, but not claimed. Against the Total Saving of 148 l. 15 s. must be set a Deficiency of 20 l. 11 s. under Contingent Examiners, and two Gratuities of 20 l. each to the Examiners in Experimental Philosophy (authorised by Treasury Letter, printed as Minute 40 of Minutes of Senate for 27th March 1878); Total Deficiency, 60 l. 11 s.; and 148 l. 15 s., less 60 l. 11 s. = 88 l. 4 s.

C.—With the exception of about 8 l., due to a deceased Scholar, but not claimed, this Saving is due to the non-award of various Exhibitions, &c., in default of candidates of sufficient merit to deserve them.

D.—No Law Expenses have been incurred during the year.



[•] On its way to the Exchequer, and paid over on 4th April. The order for transfer was given on 28th March.

VOTE 7.—UNIVERSITY OF LONDON—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

E.—The Deficiencies are as follows:	£. s. d.						
Under Expenses of Scientific, &c., Examinations (due to the operation of the New Science Regulations)	78 8 5						
Advertisements	- 14 6						
Microscopes (special item)	2 10 -						
Sundries (chiefly under "Expenses of Convocation," owing to special business)	66 3 11						
Saving under Library							
£.	147 9 6						

All the foregoing Deficiencies (except the first item under A.) are due to the continued extension of the operations of the University; and Treasury authority for meeting them out of the Savings under B., C., and D., is enclosed herewith.

EXPLANATION showing how the Saving on the Grant included in the Appropriation Account of the University of London, for the Year 1876-77 has been adjusted.

This Saving, amounting to 16 l. 15 s. 6 d., will be written off from the Exchequer Account of the Grant for 1878-79, as soon as it has been voted in full.

28 June 1878.

William B. Carpenter, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure under Sub-Heads A. and E.

Excess.

2. There being no note to this effect on the Account, I have to observe that, in addition Additional to the sum of 30 l. paid to him as Examiner at the London University, Mr. Thorold Payment. Rogers received payments amounting to 176 l. 15 s. out of Sub-Head B. of the Vote for the Civil Service Commission, 1877-78, for services rendered as an Assistant Examiner.

3. The Net Surplus is, as shown by the Account, 9 l. 2 s. 9 d.

Net Surplus.

									£		s.	₫.	
Grant -	-	-	-	-	-		-	-	10,6	70	-		
Expenditure	-	-	-	•	-	-	-	•	10,6	60	17	3	
				1	Tet S	urplus	-		£.	9	2	9	_



VOTE 8. DEEP SEA EXPLORING EXPEDITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DEEP SEA EXPLORING EXPEDITION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

								•			_			co	mp	ered	diture, with Gi	ant.	
		Serv	ICE.					Gra	NT.		Expendi	ITUI	E.	L than G	ess Fran	ited.	than (Iore Gran	ted
								£.	.	d.	£.	<i>s</i> .	d.	£.	8.	d.	£.	s.	d.
A.—Salaries	•	•	-	•	-	-	-	1,560		-	1,427	15	-	132	5	-		_	
BPiecework	•	•	•	-	•	-	-	800	-	-	276	7	8	523	12	9		_	
CPlates -	-	•	•	-	-	•	-	1,200	-	-	227	_	-	973	-	-		_	
D.—Travelling E	xper	1565	•	-	-	•	-	240	-	-	182	16	1	107	3	11		-	
E.—Stores, &c.	-	-	-	•	-	•	-	200	-	-	328	10	8	-		-	128	10	8
						_	£.	4,000	-	_	2,892	8	7	1,786	1	8	128	10	3
						ם	educt	Deficit	-			•	•	128	10	3			
						N	et Su	plus to b	e st	ırre	ndered -	-	£.	1,607	11	5			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 4 10 --

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus is owing partly to the absence, for a time, of the artist from his official duties, without salary, and partly to the fact that the wages of the servant were paid at a lower rate than had been estimated for.

B., C., and D.—Owing to unavoidable delay in arranging the details of the plan upon which the Results of the "Challenger" Expedition should be published, the progress made during the year in the preparation of the Report was not so great as had been anticipated. In consequence, the payment for professional assistance and for artistic work fell considerably short of the Estimate.

E.—This Deficiency was principally due to the fact, that certain claims which properly belonged to past years were only settled in the year 1877-78.

EXTRA RECEIPTS.—A sum of 4 l. 10s. was brought to account during the year, being the amount realised by the sale of tobacco, when the Expedition returned.

The Surplus of 87 l. 5 s. 4 d., shown on the Account of the Vote "Deep Sea Exploring Expedition," for the year ended 31st March 1877, has been surrendered.

R. E. Welby, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.



VOTE 8.

DEEP SEA EXPLORING EXPEDITION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head E., Excess. Stores, &c.
- 2. Sub-Head E. Under this Sub-Head are included sums amounting to 43 l. 4 s. 2 d., Sub-Head E. for which no vouchers have been produced. As, however, there is no reason to doubt that the payments were actually made, the amount has been allowed as a charge against the Vote, in accordance with the views expressed by the Lords Commissioners of Her Majesty's Treasury, in Mr. Lingen's letter of 31st December 1878, addressed to Sir C. Wyville Thomson, a copy of which is annexed.
 - 3. The Net Surplus to be surrendered is, as shown by the Account, 1,607 L. 11 s. 5 d. Net Surplus.

							£.	s.	d.
Grant -	•	-	-	-	-	-	4,000	-	-
Expenditure	•	-	-	-	-	-	2,392	8	7 .
		Ne	t Sur	plus		- £.	1,607	11	5

LETTER referred to in the foregoing REPORT.

(18,898—78).

Sir,

With reference to your further letter of the 21st ultimo, relating to your accounts for a period of eight months, ended the 31st December 1877, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that, on further consideration, My Lords have been pleased to give you credit for the following sums, for which you have been unable to produce proper vouchers, viz., 29 l. 10 s., for expenses of yourself and F. Pearcey, in connection with the transfer of the collection from the "Challenger" at Chatham to Edinburgh, which formed the subject of your letter to the Admiralty, dated the 14th of December 1876; and 3l. 16s. 9d. for sundry small payments, which was disallowed by the letter from this Board, dated the 19th ultimo (18,542).

I am desired at the same time to state, that, although My Lords have decided to allow the expenditure in question, because they have no reason to doubt that such expenditure has been actually and properly incurred, they think it right to observe, that they will not be prepared to waive the ordinary rules of public accountancy so far as to adopt a similar course on any future occasion, should you fail to produce proper vouchers for any expenditure for which you may claim credit.

In accordance with this decision, I am desired to return to you herewith the cheque for 2l. 19s. 6d., which was inclosed in your letter of the 16th instant. Sir, Treasury Chambers, 31 December 1878.

which was inclosed in your letter of the 16th instant.

Sir C. Wyville Thomson, The University, Edinburgh.

I am, &c R. R. W. Lingen. (signed)



Vote 9. PARIS INTERNATIONAL EXHIBITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Paris International Exhibition, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

					diture, with Grant.
Service.	G _R	ANT.	Expenditure.	Less than Granted.	More than Granted.
	£.	s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	6,500)	6,418 9 1	86 10 11	_
B.—Travelling Expenses	750)	1,805 1 2		1,055 1 2
E.—Construction and Renting of O Quarters, with Furniture	ces and - 2,000) – –	3,590 15 4	- -	1,590 15 4
F.—Fine Arts	1,000	0	14 16 3	985 3 9	
G.—Expenses of Machinery in Motion, a	d Labour 500	0	4 1 8	495 18 4	-
H.—Carriage of Materials	500	0		500	_
K.—Incidental Expenses	250	0	515 18 10		265 18 10
L.—Architectural Front of Building and tions, &c.	Decora-	0	155 16 8	844 8 4	:
	£. 12,50	0 – –	12,499 19 -	2,911 16 4	2,911 15 4
	Deduct Deficit -			2,911 15 4	
	Net Surplus to be	surrende	ored £.	- 1 -	-1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

F.—The bulk of the expenditure under this Sub-Head, consisting of the transfer of collections to Paris, did not come in course of payment during the financial year.



A.—Casual difference between Grant and Expenditure.

B.—This deficiency is principally caused by the transfer of the greater part of the secretariat and engineering staff and assistants to Paris, where they came into receipt of subsistence allowances. The settlement of the (greatly increased) space allotted to the British Section involved additional superintendence, and thereby tended to swell the expenditure under this Sub-Head beyond what had been anticipated.

E.—The expenditure under this Sub-Head necessarily increased in direct proportion to the extension of space allotted to the British Section. The total includes some special items, viz., 1,000 l. to the contractor for extra sheds in the grounds, and a payment of 440 l. on account of the boat-shed.

VOTE 9.—PARIS INTERNATIONAL EXHIBITION—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

G., H. and L.—The expenditure under these Sub-Heads will not be brought to account until the completion of certain contracts in the current financial year.

K.—This Sub-Head was under-estimated. The deficiency is due, not to any large sums which admit of description separately, but to an increase in general expenditure, the result of the extension of the area of the British Section.

The Surplus of 1 l. 7 s. 1 d., shown on the Account of the Vote "Paris International Exhibition," for the year ended 31st March 1877, has been surrendered.

R. E. Welby, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in Excess of the Estimate has taken place under the following Excess. Sub-Heads:—
 - B.—Travelling Expenses.
 - E.—Construction and Renting of Offices and Quarters with Furniture.
 - K .- Incidental Expenses.
 - 2. The Net Surplus to be surrendered is, as shown by the Account, 1 s.

Net Surplus.

									£.	s.	d.
Grant -	-	•	-	-	-	-	-	-	12,500	-	-
Expenditure	-	-	-	-	-	-	-	~	12,499	19	_
				1	Net S	urplus	-		£. –	1	_

VOTE 9 A.

ARCTIC EXPEDITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ARCTIC EXPEDITION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

						com	Expen	diture, vith Grant.
Service.		GRANT.		Expendit	URE.	Le than G		More than Granted.
		£. s.	d.	£. s.	d.	£.	s. d.	£. s. d.
A.—Preparation of Naturalists' Report -	-	800 -	-	282 17	8	87	2 9	_
BLodging Allowances, &c	-	15 -	-	14 12	-	-	8 -	_
C.—Stores	-			15 -	_	-	•	15
	£.	315 -	-	262 9	3	67 1	10 9	15
Deduc	t De	ficit				15		
Net Su	ırplu	s to be surrer	der	ed	£.	52 1	0 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A .- The Expenses incidental to the preparation of the Report fell short of the Estimate.
- B .- The Estimate was rounded.

-This new Sub-Head was opened for an amount paid to one of the Scientific Staff for Stores and Implements. The Claim was left over from the Account of the Vote for 1876-7.

The Surplus of 73 l. shown on the Account of the Vote "Arctic Expedition," for the year ended 31st March 1877, has been surrendered.

R. E. Welby, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. W. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 9A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Additional Sub-Head.

1. Sub-Head C. This is a new Sub-Head introduced since the Estimates were framed.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 521. 10s. 9d.

£ 315 Grant 262 9 3 Expenditure £. 52 10 Net Surplus

VOTE 10.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Public Education, Scotland, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

_									cor			diture, vith Grant	•	
Service.			GRA	NT.		Expeni	oitu	RE.	Le than G		ed.	Mor than Gra		·d.
Inspection:			£.	s.	<i>d</i> .	£.	s		£.	s.	d.	£.	s.	d.
A.—Salaries	: .	-	15,499	_	_	15,162	17	2	336	2	10	_		
B.—Travelling Allowances		-	7,814	-	-	6,822	11	1	991	8	11	_		
ELEMENTARY SCHOOLS:														
C.—Annual Grants		•	291,369	_	_	310,568	18	1	-		•	19,199	18	1
D,-Grants to School Boards -		-	2,000	_	_	3,327	5	8	-			1,327	5	8
E.—Pensions		•	400	_	-	295	7	ð	104	12	7	_		
FBuilding and Furnishing School Pro	emi ses	-	145,000	-	_	124,767	16	3	20,232	3	9			
Training Colleges:										•				
GAnnual Grants		•	26,700	-	-	27,498	1	8	- ,		•	798	1	8
•		£.	488,782	_	_	488,442	17	4	21,664	8	1	21,325	5	5
	De	educt	Deficit						21,825	5	5			
	No	et Surj	plus to be	suri	end	ered -	-	£.	339	2	8			
Estimated Amount of Extra Reco			-			<u>.</u> .		•				<i>s. d.</i> Nil.		

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- This Saving is due to the resignation of an Inspector's assistant, whose successor received the lower rate of salary allowed upon appointment, and to vacancies in the staff which were not filled up until towards the close of the year.

Note.—Five of Her Majesty's Inspectors of Schools received from the Science and Art Department 11 l. 11 s., and two assistants 5 l. 5 s., in sums varying from 2 l. 2 s. to 3 l. 3 s.

B .- This Saving was caused by an over-estimate of the probable number of guineas to be paid to Inspectors for each night spent away from home on official business, and of the average cost of travelling.

C.—The average number of children in attendance at the schools to which grants were paid increased at a more rapid rate than had been anticipated, and the grant earned by each child (16s. 2d.) exceeded the amount (15s. 8d.) at which it had been calculated.

D.—This Sub-Head of the Vote is one which, from the nature of the claims to be met by it, cannot possibly be very accurately estimated for. In the present instance the Excess was caused (1) by the claims of several school boards having been received and paid at an earlier date than usual, and the charges for two years brought to account in 1877-78, viz., in April 1877 and in March 1878; (2), by an under-estimate of the probable amount of the claims received.

VOTE 10.—Public Education, Scotland—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

E .- This Saving was caused by the death of two pensioners, and by no "gratuities" having been paid.

-As the Department is dependent upon the promoters of schools as to the time at which the grants awarded may be claimed, it is almost impossible to form an accurate estimate of the sum which may be required to meet such claims in any given year. When the Estimates under notice were prepared the awards outstanding were 236,000 *l.*, of which only *178,231 *l.* had been claimed by the end of 1877-78.

G.—This Excess is due to an increase in the salaries of the teachers in training colleges beyond the sum calculated upon, and to certain charges incurred by the managers under the terms of Article 102 of the Scotch Code, for which no provision was made in the Estimates, having been included in the expenditure upon which the grant was based.

* 51,464 l. from December to March 1877; 124,767 l. from April 1877 to March 1878.

EXCHEQUER EXTRA RECEIPTS .- Nil,

The Surplus of 1,490 l. 12 s. 9 d., shown on the Account of the Vote "Public Education, Scotland," for the year ended 31st March 1877, has been surrendered.

Scotch Education Department, 25 November 1878.

F. R. Sandford, Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined, R. J. Williams.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Certain remarks on

1. THE observations contained in the paragraphs numbered 1, 2, 4, 9, 11, 12, 13, 14, Vote 1 applicable to and 15, of my Report on the Vote for Public Education, England and Wales, apply also this Vote. to the Account of the Vote for Public Education, Scotland.

Sub-Head C.

2. Under Sub-Head C., Annual Grants for Day and Evening Schools, it was observed that teachers were employed as clerks or treasurers to school boards, but that information was not afforded as to the "special grounds" for their holding these appointments, which, according to Article 15b of the Scotch Code, would alone justify the Department in recognising teachers in these capacities. The Department, however, in the case brought before it, replied, "that it did not feel called upon to answer the question" as to these special grounds.

Infringement of Article 70 of Code.

3. Article 70 (f) requiring agreements to be entered into with pupil teachers in the form prescribed in the second schedule to the Code, appears to have been frequently overlooked, but the Department has now suggested an arrangement which may be expected to ensure attention to the provisions of the Article in future.

Sub-Head F.

A.B.

4. Sub-Head F.—Building and Furnishing of School Premises. - A correspondence is annexed which has taken place on the subject of Article 16 (8) c (2), and the omission to insert in leases the provisions which that Article requires. It will be observed that the Article in question presents some legal difficulties, and that the Department considers the securities afforded by it are immaterial, in consequence of the operation of the Act of 1872.

> 5. Expenditure Digitized by GOOGLE

ť.

CIVIL SERVICE ESTIMATES—CLASS IV .- continued.

VGTE 10 .- PUBLIC EDUCATION, SCOTLAND-continued.

- 5. Expenditure in Excess of the Estimate has been incurred under Sub-Heads C., D., Excess, and G.
 - 6. The Net Surplus to be surrendered is, as shown by the Account, 339 l. 2 s. 8 d. Net Surplus.

Grant -		-	-	-	-	-	-	-	£. 488,782	8. -	d. -
Expenditure	-	-	-	-	-	-	-	-	488,442	17	4
				N	let Su	rplus	-		£. 339	2	8

EXTRA RECEIPTS, payable to EXCHEQUER.

7. Thore being no Estimate of Exchequer Extra Receipts, it should have been ex- Extra Receipts. plained on the Account that the amount realised arose from the repayment of the cost of a teacher's training, and of a grant overpaid to a school.

CORRESPONDENCE referred to in the foregoing Report.

(A.)

(1679.)

Exhequer and Audit Department. 28 November 1878.

Sir,

28 November 1878.

It has been noticed in the examination of the Account of the expenditure of the Vote for Public Education, Scotland, 1877-78, that the provisions of Article 16 (8) c. (2) have not been complied with, with respect to leases of sites on which board schools have been built, towards the erection of which the Education Department has made building grants.

The Article referred to is as follows:—"Any power granted or reserved to lease or sell the site, or to "terminate the lease and resume possession, shall be so conceived and expressed that it shall not be "lawful to exercise the same without the written consent of the Secretary of State for the Home "Department, and the possession of the site shall not be resumed without first repaying any grant which "may have been paid in respect of the premises."

The Comptroller and Auditor General desires me to observe that, while refraining from the expression of any onition as to whether the omission to insert in the leases the provisions required by Article

The Comptoner and Auditor General desires me to observe that, while retraining from the expression of any opinion as to whether the omission to insert in the leases the provisions required by Article 16 (8) c. (2) would in any way imperil the building grants, should school boards pervert the schools to other uses than those stipulated in the leases, he would be glad to be favoured with an explanation of the reasons which may have influenced the Education Department in deeming it undesirable to adhere to the conditions of Article 16 (8) c. (2) of the Code of Regulations.

Sir F. R. Sandford, C.B.

I have, &c. ed) H. Treherne. (signed)

(B)

(29,046-78.)

Scotch Education Department, 27 December 1878.

I HAVE the honour to acknowledge the receipt of your letter of the 28th ultimo (No. 1679).

The Article in question was shown, in the case of a site granted by the proprietor of an entailed estate, to be irreconcileable with the provisions of the 3 & 4 Vict. c. 48, inasmuch as though the superior might bind himself, he could not bind his successors not to avail themselves of the power of procuring a forfeiture in the Sheriff's Court under that Act. This affected a large proportion of school sites in Scotland.

Scotland.

In other cases, and generally, it is held that the 36th Section of the Education (Scotland) Act of 1872 (35 & 36 Vict. c. 62), has transferred from the Home Secretary to this Department (since the expiry of the Board of Education) the duty of dealing with such matters; while it has also vested in the Department the power of compelling school boards to maintain a sufficient supply of efficient schools for their respective districts; e.g., if a school were forfeited through the laches of a school board (and since 1872 building grants, which will shortly cease, have been made only to school boards), the board can be compelled by the Courts to erect another school in its place, or may be driven to remove the causes of impending forfeiture by this Department withholding annual grants under the Code.

Their Lordships having these statutory powers of keeping up the school supply of each district, and deeming it immaterial whether that supply is furnished by School A., erected with a building grant, or School B., which they have the power of requiring to be provided without such aid, have thought it unnecessary to adhere to the conditions of Article 16 (8) c. (2) of the Code; more especially as while its legal effect is very doubtful, the endeavour to insist upon it was causing serious delay in completing the school supply of several districts.

school supply of several districts.

The Comptroller and Auditor General, Exchequer and Audit Department, Somerset House, W.C.

I have, &c. (signed)



VOTE 11. BOARD OF EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOARD of EDUCATION, SCOTLAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

-									_			c	om]	Expen pared	diture, with G	rant.	•
Service	i.					Gra	NT.		Expeni)ITU	RE.	I than (Less Gra		than	Iore Grai	
						£.	ε.	d.	£.	s.	d.	£.	8.	d.	£	s.	d.
A.—Salaries		-	•	•	-	4,567	_	-	4,398	19	11	168	-	1		_	
B.—Travelling Expenses		-	•	-	-	825	-	_	241	7	7	88	12	5			
C.—Incidental Expenses		-	•	-	-	20	•.	-	9	18	8	10	1	4			
D.—Local Inquiries (Act 35 & 36	Vic	t. c.	62, ss	. 28 &	z 34)	490	_	- ;	34	17	_	455	8	-		_	
					£.	5,402	_	-	4,685	8	2					_	
				Su	rplus	to be sur	rren	dere	d	-	£.	716	16	10			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Saving is due (1), to one of the junior clerkships having been vacant in the early part of the year; (2), to the copying work having been less than estimated for; (3), to the Board not having been called upon to consult counsel.
 - B.—Fewer questions required to be settled by a personal visit of a member of the Board than in previous years.
 - C.—Over-estimated.
- D.—Over-estimate of the number of cases in which special officers would be required to visit the locality and hold inquiries.

The Surplus of 406 l. 18 s. 5 d., shown on the Account of the Vote "Board of Education, Scotland," for the year euded 31st March 1877, has been surrendered.

Scotch Education Department, Whitehall, S.W., 25 November 1878.

F. R. Sandford, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, R. J. Williams.



Vote 11.

BOARD OF EDUCATION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 7161. 16s. 10d.

Grant	-	-	-	-	-	-	-	-		-	£. 5,402		
Expenditu	re	-	-	-	-	-	-	-		-	4,685	3	2
						Surplus	3 -	-	-		£. 716	16	10

VOTE 12. UNIVERSITIES, &c., IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for UNIVERSITIES, &c., in SCOTLARD, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

											co			diture, with G		•
Service.	_				GRA	NT.		Expen	D IT I	URE.	I than (ess Gran	ited.		More Gra	nted.
	•				£.	s.	d.	£.	8.	d.	£.	5.	d.	£	. s	. d.
A St. Andrew's University -	-	-	-	-	2,105	_	-	2,095	• 2	7	9	17	5		_	
BAberdeen University -	•	-	-	-	3,811	_	-	3,814	5	11	-		•	8	5	11
C.—Glasgow University -	•	•	-	-	3,465	_	-	3,454	13	8	10	6	4			
D.—Edinburgh University -	-	-	-	-	6,604	_	-	6,529	18	8	74	1	4		_	
EEdinburgh Observatory -	-	-	-	-	829	-	-	812	1	4	16	18	8		_	
FEdinburgh Botanic Garden	-	-	-	-	1,750	_	-	1,750	4	5	•		-	_	4	5
				£.	18,564	-	-	18,456	6	7	111	3	9	3	10	4
	•		Ded	uct D	eficit -	-			_	_	3	10	4			
•			Net	Surp	lus to be 1	surr	ende	ered		£.	107	18	5			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A., C., D.—These Savings arose on Salaries of Offices during short vacancies. The Professor of Medical Juris-prudence in the University of Edinburgh received 25 l. as Visiting Physician at the General Prison, Perth, for part of the year 1877-78, from the Vote for Prisons, Scotland, Class III., No. 21, Sub-head A.
 - B.—This Excess was occasioned by a payment in 1877-78 applicable to 1876-77.
- E.—As respects the allowance for the service of the Time Gun in Edinburgh Castle, the charges within the year were less than the authorised amount.
- F.—This Excess was occasioned by the payments during 1877-78 having exceeded the allowance for the Botanic Garden to the extent of 4 s. 5 d. The corresponding payments for 1875-76 and 1876-77 were 3 l. 1 s. 8 d. less than the voted allowance.

The Surplus of 190 l. 14 s. 10 d., shown on the Account of the Vote "Universities, &c., in Scotland," for the year ended 31st March 1877, has been surrendered.

Exchequer Chambers, Edinburgh, 20 November 1878.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,

Examined,
C. A. de Valmer.

Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 12.

UNIVERSITIES, &c., IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, Excess.
 - B.—Aberdeen University.
 - F.—Edinburgh Botanic Garden.
- 2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 107 l. 13 s. 5 d., which will have to be surrendered to the Exchequer.

										£.	s.	d,
Grant -	-	-	-	-	-	-	•	-	18	3 ,564	-	-
Expenditure	•	-	-	-	-	-	-	-	18	3,456	6	7
				Ne	t Sur	plus		•	£.	107	13	5

VOTE 13.

NATIONAL GALLERY, &c., SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "NATIONAL GALLERY, &c., SCOTLAND," in the Year ended 31st March 1878.

9	Grai	~		Expend			cor	Ex npar	peno	liture, vith Gran	ıt.	
Service.	GRA	NT.		EAPEND	TTUE	S.B.	Le than G	ss rante	d.	Mo than Gr	re ante	d.
Annuity under Treaty of Union, and Grant-in-Aid of the Torrie Collection	£. 2,100	s.	<i>d</i> .	£. 2,100	s. _	d. -	£.	s. -	d.	£. -	s. -	å.

EXPLANATION of the Cause of Variation between Expenditure and Grant.

No variation. The Grant (2,000 l. of which is derived from the Treaty of Union) is practically a Grant-in-Aid of the funds of the Board of Manufactures, which are applied in maintaining in Edinburgh the Government Establishments of the Royal Institution, the National Gallery of Scotland, the School of Art, and the Museum of Antiquities.

Board of Manufactures, Edinburgh, 7 November 1878.

B. F. Primrose,
Accounting Officer.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observation arises on this Account.

												£.	s.	d.
Grant -	-	-	-	-	-	-	•	-	-	-	-	2,100	-	-
Expenditure	-	-	-	-	-	-	-		-	-	-	2,100	_	_



VOTE 14. PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Public Education, Ireland, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

					Expen	diture, with Grant.
Service.		GRANT	·•	Expenditure.	Less than Granted.	More than Granted.
ADMINISTRATION.		£. s			0 3	
A OFFICE IN DUBLIN:		£. s	. d	$\mathbf{\pounds}$. s. d.	f. s. d.	£. s. d.
1. Salaries and Wages	-	22,276 -		21,913 14 5	362 5 7	_
2. Travelling Expenses	-	100 -	- -	351 12 4 163 1 9	48 7 8	63 1 9
4. Police	-	104 -		104	_	— US 1 9
5. Rent 6. Incidental Expenses	-	116 - 250 -	- -	115 7 6 198 11 4	- 12 6 51 8 8	_
B.—Inspection:						
1. Salaries	_	28,549 -		26,903 16 7	1,645 3 5	
2. Travelling and Personal Allowance -	•	8,270 -		8,868 7 -		598 7 -
C.—NORMAL ESTABLISHMENT:						
1. Salaries	-	1,805 -	- -	2,116 10 1 2,827 1 8	-	311 10 1
2. Male Teachers, Training Department 3. Female Teachers - ditto	-	2,760 - 2,653 -	- -	2,492 14 5	160 5 7	67 1 3
4. Books, Apparatus, &c	-	100 -		9 - 9	90 19 8	_
DModel Schools:						
1. Central Model School Department - 2. West Dublin Model School	-	4,894 -	-	4,204 2 10 1,146 3 9	189 17 2 111 16 S	
3. Glasnevin Model School	-	1,258 - 289 -	· -	285 18 2	3 1 10	
4. Inchicore Railway Model School	-	575 -		574 19 9	8	_
5. District Model Schools 6. Minor - ditto	-	22,072 - 5,720 -	· -	20,735 9 2 5,458 8 5	1,336 10 10 261 11 7	_
7. Retiring Gratuities	•	1,500 -	_	1,070 13 2	429 6 10	_
ENational Schools, &c.:						
1. Principal and Assistant Teachers	-	437,000 -	-	433,657 :1 8	3,342 8 4	_
2. Workmistresses 3. Good Service Salaries	-	3,400 - 5,000 -	_	2,930 14 1 5,105 7 5	469 5 11	105 7 5
4. Monitors	-	45,000 -	_	35,872 4 3	9,127 15 9	_
5. Training Monitors, &c 6. Travelling Expenses, Examinations -	-	6,000 -	_	5,778 14 1 951 - 1	221 5 11 248 19 11	
7. Organising Teachers	-	1,200 - 900 -	_	859 10 2	40 9 10	
8. Retiring Gratuities	-	6,000 -	-	5,938 9 7	61 10 5	
9. Navigation Teachers	-	130 – 50 –	_	130 8 - 8	41 19 4	_
F,-Agricultural Establishments:						
1. General Superintendence and Inspection	_	875 -	_	900 2 3		34 2 9
2. Albert Training Department	-	}			047	
3. Albert Model Farms and Garden - 4. Agricultural Schools	-	3,390 -	-	2,544 8 5	845 11 7	•
Carried forward a	€.	612,186 -	_	594,224 15 10	19,090 14 5	1,179 10 8

VOTE 14.—PUBLIC EDUCATION, IRELAND—continued.

•							Expenditure, compared with Grant.							
Service.	GRANT.			Expend	ITU	RE.	Less than Granted.			More than Granted.				
Brought forward		£. 612,136		d. -	£. 594,224			£. 19,090	8. 14	d. 5	£. 1,179	s . 10		
G.—Books and Apparatus Department: 1. Wages 2. Books, Apparatus, &c		600 32,000		-	601 81,980		-	- 19	3]	10	1	18	6	
H.—Teachers' Residences - Poundage on Post Office Orders, for ment of Salaries, &c. of Teachers	or pay-	500	-	-	-		-	500	-	-	- 0.601	-	•	
mone of Salaries, etc. of Teachers	£	645,286			2,691 629,498			19,609	18	8	2,691 3,872			
	educt De	eficit - us to be si	urre	nder	ed		£.	3,872 15,787			-			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 29,870 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 31,877 14 2

Special Notes to Appropriation Account of Year 1877-78.

The following Amounts in addition were received in 1877-78 by Officers of the Board from other Departments for Services rendered to the latter.

S	ervice for which Received.	Amount.	Amount.	TOTAL.
Notes to Schedule A.	One Chief of Inspection received from Department of Science and Art, South Kensington, for superintending Examinations for the Department - One First Class Clerk received from Civil Service Commissioners for superintending Examinations of Candidates for Civil Service -	}	£. s. d. 11 11 -	£. s. d.
Notes to Schedule B.	Two Head Inspectors, and 31 Inspectors of National Schools, received from the Department of Science and Art, South Kensington, for superintending Examinations for this Department U.V. W.X.Y.Z.A.B.B.C.D.B.E.F.G.G.	2 2 - 4 4 - 6 6 - 1 16 16 - 1 4 4 - 1 3 3 - 1 1 1 - 1 4 4 - 3 3 -	·	
	Five District Inspectors received from the Civil Service Commissioners for superintending Examinations of Candidates for Civil Service	10 10 -	37 16	10- 0
	1	1		197 8 -

VOTE 14.—PUBLIC EDUCATION, IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

6.1.1.1.	A - A3	Galana and	Wassa				£ 000	. 7	Coning
Scheaule	A. 1.—Administration,			occesione.	d hw else	abolition			Saving. Class Clerkships from
	lst February	1877, when (he arrangen	nents for r	eorganisi	ng the high	er offices of	the Es	stablishment came into filled up for an interval.
••	A. 2.—Travelling Expe	ensea -	. .		-	•· •	£. 48.	7. 8.	Saving.
	The contin	igent nature o	f the Sub-E	lead accor	ints for th	he Saving.			
9 7	A. 3.—Legal Expenses				-		£. 63.	1. 9.	Excess.
	1878, and wa	for a contemp as given by T es of some of	reasury Let	ter, No. 27	756, date	ested by le l 16th Febr	tter from thus. uary 1878.	nis Offic The Ex	e, dated 13th February cess arose in connection
"	A. 5.—Rent				-		£. 0.	2. 6.	Casual Saving.
**	A. 6.—Incidental Expe	enses -			-		£. 51.	8. 8.	Saving.
		gent nature o				nis Saving;	there was	a alight	Excess in previous year,
"	B. 1.—Salaries -				-		£. 1,645.	3. 5.	Saving.
	vacancies.	re several ca The newly ap es of their pre	pointed Ins	pectors re	ceived th	ection Corp ne minimu	s during ti n salary ac	he year, cording	followed by temporary to scale, instead of the
2)	B. 2.—Travelling and	Personal All	owance		-		£. 598.	7. 0.	Excess.
	Inspectors, t the districts,	emporarily, to who had bee 'Assistants.	other distr n taken ill,	icts (on po and to th	ersonal al e appoin	lowance), t tment (Tre	o carry on asury Lette	the wor er, 1951	some cases, of removing rk for the Inspectors of , dated 30th April 1877) er, No. 2756, dated 16th
•	C. 1.—Salaries -				-		£. 311.	10. 1.	Excess.
	The appoi sanctioned b	ntment of a I y Treasury L	ecturer on letter, No. 1	Physical S 951, dated	Science, a 1 30th Ap	French Ma ril 1877, ac	ster, and fo counts for	our Assi this Exc	stants to the Professors, ess.
;,	C. 2.—Male Training	Establishme	nt	•			£. 67.	1. 3	. Excess.
	The Assist lodging, in s this Sub-Hea	addition to the	Professors, v eir salaries, t	vhose app under Tre	ointment asury san	was sanct	ioned as a cost of tw	bove sta o of thei	ted, received board and n is accounted for under
" •	C. 3.—Female Trainin Over-estin	_	ment -		-	- •	£. 160.	5. 7.	Saving.
27	C. 4.—Books, Appara	tus, &c			•		£. 90.	19. 3.	Saving.
	Over-estii	mated as rega	rds the amo	int to be	charged a	gainst this	Sub-Head i	n 1877–7	'8.
•,	D. 1.—Central Model	School Dep	artment -		-		£. 189.	17. 2.	Saving.
		in the Staff nst the Sub-H			led up;	smount for	books, &c.,	over-est	imated in regard to the
,,	D. 2West Dublin	Model Schoo	1		•		£. 111.	16. 3.	Saving.
	not immedia	unts earned in stely filled up against this S	, and the am	ounts for	books an	what was e d needlewo	xpected. I rk material	here was were o	re vacancies in the Staff ver-estimated, as regards
"	D. 3.—Glasnevin Mod	del School			-		£.3.	1. 10.	Casual Saving.
"	D. 4.—Inchicore Mod	lel School			-		£. 0.	0. 3.	Casual Saving.

VOTE 14.—PUBLIC EDUCATION, IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

	Vacancies took place in the Staff that were not immediately filled up. There was a decrease in the am paid to special Teachers of Music and Drawing, owing to the operation of the Results Scheme, and the am	101 101
	for books, apparatus, &c., were over-estimated as regards the charges under this Sub-Head in 1877-78.	
"	D. 6.—Minor Model Schools £. 261. 11. 7. Saving. Similar explanation to that given under Sub-Head D. 5.	
	Similar explanation to that given under Sub-Head D. o.	
"	D. 7.—Retiring Gratuities £. 429. 6. 10. Saving.	
	A Retiring Gratuity had been recommended which, in the ordinary course, would be paid in 1877-79 which it was found expedient to withhold, pending decisive evidence as to the permanent unfitness of teacher to resume duty. This circumstance accounts for the Saving.	8, of
"	E. 1.—Principal and Assistant Teachers £. 3,342. 8. 4. Saving.	
•	In 242 Schools the Managers failed to fulfil the conditions relative to local aid that entitle to paymen second moiety of the Annual Results Fees. In several cases also the Commissioners ordered the reduct amounts of Results Fees earned by the Teachers, in consequence of defects in the School Accounts, School Organisation, &c. &c.	tin
"	E. 2.—Workmistresses £. 469. 5. 11. Saving.	
	The number of Workmistresses has been decreasing.	
"	E. 3.—Good Service Salaries £. 105. 7. 5. Excess.	
•	The payments of this class of Annual Grant were made earlier in 1877-78 than in previous years, and in some cases, two years' salaries were paid within the one financial year.	he
2 7	E. 4-Monitors £. 9,127. 15. 9. Saving.	
•	The difficulty experienced in securing the services of suitable candidates willing to accept the of monitor had not been fully surmounted in 1877-78. The difficulty is, however, gradually diminishing.	fic
77	E. 5.—Training Monitors £. 221. 5. 11. Saving.	
•	The number of monitors examined was less than what had been anticipated.	
2)	E. 6.—Examination Travelling £. 248. 19. 11. Saving.	
••	The same cause operated in occasioning this Saving as that referred to under last two Sub-Heads.	
"	E. 7.—Organising Teachers £. 40. 9. 10. Saving.	
",	This Saving was effected in the travelling and personal allowances of organisers; one of the statestationary during most part of the year.	F
,,	E. 8.—Retiring Gratuities £. 61. 10. 5. Saving.	
	This Saving is casual. The expenditure under this head is contingent on the number of old or it teachers, whom the Inspectors recommend to be removed from their schools on Retiring Gratuity. The number of cases varies considerably from year to year.	iní un
"	E. 9.—Navigation Teachers Nil.	
"	E. 10.—Incidental Expenses £.41. 19. 4. Saving.	
	The contingent nature of the Sub-Head accounts for the Saving.	
"	F. 1.—General Superintendence £34. 2. 9. Excess.	
	There was a very large amount of travelling during the year which raised the expenditure. The Agricu Superintendent also received an increment of 10 l., granted by Treasury Letter, No. 1951—77, dated 30th 1877.	ılt A
n	F. 2.—Albert Training Establishment	
"	F. 3.—Albert Model Farm £. 845. 11. 7. Saving.	
"	F. 4.—Agricultural Schools	
,,	This Saving was partly owing to the circumstance that some of the receipts of 1876-77 were not broug	gh Mo

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VOTE 14.—PUBLIC EDUCATION, IRELAND—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

Schedule G. 1.—Book and Apparatus Department; Wages - - - £. 1. 13. 6. Casual Excess.

" G. 2.—Books, Apparatus, &c. - - - - - - - £. 19. 3. 10. Casual Saving.

" H.—Teachers' Residences - - - - - - £. 500. 0. 0. Saving.

The continued slowness of Managers to avail themselves of the advantages offered by the Teachers' Residences Act, 33 & 39 Vict. c. 82, occasioned this Total Saving. No claims for repayment of moieties of rent-charge on residences having been received during the year.

Poundage - - - - - - £. 2,691. 8. 1. Excess.

There was no provision in the Estimates for the cost of money orders for payment of teachers' salaries, as the Treasury had been in expectation of a new and less expensive method of payment to supersede the use of Post Office money orders in making such payments; as, however, the time of the Treasury Officers of Accounts, who had the matter in hands, was too much occupied to admit of the introduction of the new method until the current financial year 1878-79, special sanction was given to the continued use of the Post Office money orders, per Treasury Letter, 3950—77, dated 9th March 1877.

N.B.—The several Excesses on the Estimate 1877-78, were sanctioned by Treasury Authority, No. 13,119-78, dated 12th August 1878.

Extra Receipts.—The Excess in the amount of Exchequer Extra Receipts, realised and paid into Her Majesty's Exchequer, over the estimated amount, was owing to the increased demand for National School Books during the year, occasioned by the increase in the attendance of pupils, and the stimulus of the Results Scheme.

The Surplus of 30,5161. 17s. 1d., shown on the Account of the Vote "Public Education, Ireland," for the year ended 31st March 1877, has been surrendered.

Office of National Education, Dublin, 30 November 1878.

Wm. H. Newell,
pro Resident Commissioner of National Education,
and Accounting Officer.

J. C. Taylor, Financial Assistant Secretary.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 14.

PUBLIC EDUCATION, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Defalcation of a Teacher.

1. In the second paragraph of my Report on the Account of this Vote for 1876-7, a defalcation to the amount of 52 l. 2s. was referred to, and the measures taken to recover the amount from the defaulter's sureties described.

In the present Account 24 l. 1s. 11 d. has been recovered from one of the sureties, who, with the sanction of the Lords of Her Majesty's Treasury, has been relieved from further liability.

Poundage.

2. No Estimate was taken in the year 1877-8 for "Poundage," although a sum amounting to 2,691 l. 8s. 1 d. has been expended on this account. Under the direction of the Treasury, a scheme has been devised by which the customary payments through the local post offices will be continued as heretofore, whilst, at the same time, the use of the ordinary money orders, with the payment of the authorised poundage on money so remitted, is to cease.

This scheme appears to have been completed at a later period than was anticipated, and it could not be carried into operation until April 1878.

Charges for Rents.

3. There are charges on this Vote for rents of offices, school buildings, and model farms. Rents for buildings for public purposes in Ireland are in most cases provided for out of the Vote for Public Buildings, Ireland, Class I.

Excess.

4. Expenditure in excess of the Estimate has been incurred under Sub-Heads A. 3, B. 2, C. 1, C. 2, E. 3, F. 1, and G. 1.

No Surplus.

5. The Net Surplus to be surrendered is, as shown by the Account, 15,737 l. 6s. 5d.

								£.	8.	d.
Grant -	-	-	-	-	-	-	-	645,236	-	_
Expenditure	-	•	••	-	-	-	-	629,498	13	7.
			Net	Surp	lus -		- ;	£. 15,737	6	5



VOTE 15.

THE COMMISSIONERS OF EDUCATION IN IRELAND (ENDOWED SCHOOLS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EDUCATION (ENDOWED SCHOOLS), IRELAND, in the Year ended 31st March 1878, showing a Surplus upon one Sub-Head of the Vote.

Service.				,	Expen- compared	diture, vith Grant.
DERVICE.			GRANT.	Expenditure.	Less than Granted.	More than Granted.
A.—Salary of Secretary B.—Travelling of Commissioner C.—Incidental Expenses -	•	£.	£. s. d. 450 15 175 640	£. s. d. 450 15 152 17 1 617 17 1	£. s. d. — — 22 2 11	£. s. d. — — —
		Surpl	us to be surrend	ered £.	22 2 11	

Note.—The Secretary receives a Compensation Allowance of 62 l. per annum as late Commissioner of Bankruptcy in Dublin, under 6 Will. 4, c. 14.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—No variation. B.—No variation. C.—Difference between amount granted and that expended for Postage No Law Costs paid in year ended 31st March 1878		-	£. s. d. 2 2 11 20	£. s.	. d.
				22 2	2 11
			£.	22 2	2 11

The Surplus of 31 l. 8 s. 10 d., shown on the Account of the Vote "The Commissioners of Education in Ireland (Endowed Schools)," for the year ended 31st March 1877, has been surrendered.

8, Clare-street, Dublin, 28 November 1878.

Wm. Cotter Kyle, Secretary, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 22 l. 2s. 11 d.

Gmand									£.	8.	d.
					-				640		
Expenditure	-	-	-	-	-	-	-	-	617	17	1
		•			Surp	lus -	-	- 1	E. 22	2	11

VOTE 16. NATIONAL GALLERY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY of IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

		Co Europaraura					Expenditure, compared with Grant.											
SEE	Service.						GRANT.			Expenditure.			Less than Granted.			More than Granted.		
						£.	8.	d.	£.	s .	d.	£.	8.	d.	£.	s.	d.	
A.—Salaries and Wages	-	•	-	-	-	958	-	-	969	7	-	-		•	11	7	-	
B.—Purchase of Pictures	-	-	-	•	-	1,000	_	-	990	4	-	9	16	-	-			
C.—Travelling Expenses	•	-	•	-	-	150	_	-	189	18	_	10	2	-	-	_		
D,-Incidental Expenses	•	-	•	•	-	281	-	-	225	2	-	55	18	-	-			
					£.	2,389	_	-	2,824	11	-	75	16	~	11	7	_	
		•		Dec	luct D	eficit ·				-	•	. 11	7	_				
				Net	Surp	lus to be	sur	rend	lered -		£.	64	9					

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 40 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 53 10 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A This Excess was due to an under-estimate of the sum required for extra attendance and chari	A.—This Excess v	s due to an under-estin	nate of the sum required	for extra attendance and	charing
---	------------------	-------------------------	--------------------------	--------------------------	---------

D.—The saving under this Sub-Head arose mainly from there having been little necessity for change in the Loan Collections during the year.

A Grant has been taken for 20 l. 17 s. 8 d., the Deficit shown on the Account of the Vote, "National Gallery of Ireland," for the year ended 31st March 1877.

28 November 1878.

Henry E. Doyle,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined, R. J. Williams. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 16.

NATIONAL GALLERY OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure over the Grant under Sub-Head A.

Excess.

2. Sub-Head B.—The annexed correspondence has taken place with reference to a Payments for pursystem adopted by the Accounting Officer, with the apparent approval of the Treasury, chases spread over of spreading the sums incurred for purchases over more than one year's Vote, without the more than one year. cognisance of Parliament.

I am unable to concur in the views held on this point by the Treasury, or to admit ______A. B. C. D.

the applicability of the cases adduced in their support.

In the analogous cases of the Science and Art Department, the British Museum, the National Gallery, and the National Portrait Gallery, it has always been customary when funds are specially required to purchase works of art beyond the limits of the year's provision to present Supplementary Estimates, in which the whole amount requisite is shown. Similarly in the case of works carried on with voted monies, although the actual sums required are alone voted in each year, Parliament is informed of the entire cost of the work before any Vote on account is taken, and subsequently the amount estimated and the amount expended are shown in each year's Estimate.

If the system adopted by the National Gallery, Ireland, be recognised as applicable to the expenditure of public money generally, it seems to me that the consequence may be most serious by withdrawing from Parliamentary control the expenses of any particular service, and pledging Parliament in advance to provide funds to meet engagements

incurred without its knowledge and sanction.

I may add that the National Gallery in 1870-71 required a Supplementary Vote for the purchase of the Peel Collection, and Parliament was accordingly informed of the whole cost of the collection, and 75,000 l. was granted, in addition to the ordinary Estimate, for the requirements of that year, which had, as usual, been fixed at 10,000 l., the annual amount then expended on the purchase of pictures; and for seven and a half years no vote for the purchase of pictures has been inserted in annual Estimates.

3. The Net Surplus to be surrendered is, as shown by the Account, 64 l. 9 s.

Net Surplus.

Grant -	-	-	•	-	-	-	-		-	•	-	£. 2,389		
Expenditure	-	-	•	-	-	-	-		-	•	- :	2,324	11	_
					Net	Surp	olus	-	-	-	£.	64	9	_

EXTRA RECEIPTS, payable to EXCHEQUER.

4. The Accounting Officer having given no explanation of the difference between the Extra Receipts. sum estimated and that realised from this source, I communicated with him on the subject, and his reply will be found annexed.

CORRESPONDENCE referred to in the foregoing REPORT.

Exchequer and Audit Department.

Sir,

2 April 1878.

I AM directed by the Comptroller and Auditor General to forward to you, for the information of the Lords Commissioners of Her Majesty's Treasury, copies of a correspondence which has taken place with the Accounting Officer of the National Gallery, Ireland, relative to a practice of dealing with the annual Sir,

A. 1, A. 2, A. 3.

the Accounting Officer of the National Gallery, Ireland, relative to a practice of dealing with the annual grants made to that institution.

The Comptroller and Auditor General is aware that this is a matter which will have to be brought before Parliament in his annual Report, and he would have especially called attention to it in that presented at the commencement of the present Session had he been in possession of the information which the facts now for the first time stated disclose. He, however, is unwilling to allow so great an interval to elapse and another financial year to open without bringing to the cognisance of their Lordships a practice which appears to him to result in an obvious evasion of the words and spirit of the Appropriation and Exchequer and Audit Departments Acts.

I have, &c.

To the Secretary to the Treasury.

I have, &c. (signed)

VOTE 16 .- NATIONAL GALLERY OF IRELAND-continued.

(A. 1.)

Exchequer and Audit Department, 1 January 1878.

Copies of Queries Nos. 3 and 4, and Answers thereto, on the Account of the Governors and Guardians of the National Gallery, Ireland, in respect of Class IV., Vote 16, for the Year 1877-78.

Description of the Voucher.	Query or Observation.	Number of the Query.	Answer or Explanation of the Accounting Officer.
Sub-Head B.—Purchase of Pictures. June Voucher. H. Graves & Co., 105 l., on account of a picture by D. Roberts.	The Accounting Officer is requested to state where the balance of the amount due may be found charged, and also to state whether the picture has been received into the Gallery.	3	This is the first instalment of the price of the picture which will be completed by the payment of a similar sum this year. (signed) H. E. Doyle.
Same Sub-Head.—July - Messrs. Agnew - £. 300 Messrs. Christie - 500 "payments on account."	Similar remarks	4	The payment to Messrs. Agnew is a first instalment; that to Messrs. Christie, Manson, and Woods is the concluding payment. The sums of 200 l. and 50 l. paid them last March was paid on account of the same picture. The last order, however, includes the sum of 5 l. paid towards the price of another picture. (signed) H. E. Doyle.

(A. 2.)

(200.)

Exchequer and Audit Department,

Sir,

With reference to your reply to Query, No. 4, on the account of the Grant for the National Gallery, Ireland, 1877-78, it appears from the certificates furnished that with regard to one or more pictures purchased during the financial year 1876-77, the sums paid on account of such pictures were charged against the Grant for that year. I am directed by the Comptroller and Auditor General to point out to you that it is contrary to the Exchequer and Audit Departments Act, and to the regulations governing Appropriation Accounts, for an Accounting Officer to take credit as final charges mere imprests or advances, and further that the Committee of Public Accounts have, in their Report of 16th May 1877, as a contract of Aprice 21 appreciated a decided emission that in cases like the present the Accounting Officer. advances, and further that the Committee of Public Accounts have, in their Report of 16th May 1877, at page 14, Article 91, expressed a decided opinion that in cases like the present the Accounting Officer should show the total cost of any purchases made within the year, even though by so doing he should exceed the amount or increase the deficit on his Vote for that year. I am therefore to request that you will state, for the information of the Comptroller and Auditor General, by whose authority you anticipate your Vote for the purchase of pictures, and spread the payments over the Votes of two separate years, and also that you will furnish him with a statement showing the acquisitions of the years 1876-77 and 1877-78, and the amounts paid and charged for each picture in each year.

H. Doyle, Esq., National Gallery, Dublin.

I have, &c. ned) H. Treherne. (signed)

(A. 3.)

(431.)

National Gallery of Ireland, 22 March 1878.

Your letter of the 8th ultimo, which I replied to informally on the 15th, and on the subject of which I had the honour of an interview with you on the 18th, has been under the consideration of the Board, and in answering it, I am directed to say that the arrangements for the purchase of pictures by which payments have been spread over one or more years, have been made with the vendors solely on the authority of the Board of Governors, and they are of opinion that any regulations, the enforcement of which would tend to fetter the liberty they have hitherto exercised in entering into such arrangements would in its working seriously impair the efficiency of this Department, and they trust some means may be found for continuing to them the exercise of the same liberty at their discretion.

The following are the particulars requested:

The acquisitions for the year 1876-77 were—						£.	8.	d.
1. A See Piece, by Van de Velde	-	-	-	-	-	735	_	_
2. A Portrait, by Vandyck								
3. Portrait Miniature, by Bone	-	-	-	-	-	15	_	_
4. Portrait Water Colour, by Erskine Nicol								

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VOTE 16.—NATIONAL GALLERY OF IRELAND—continued.

At the end of the year there was a balance of 495 l. due to Messrs. Christie, Manson, and Woods on account of the Van de Velde, and also 32 l. 9 s. for a small picture by Maas, and two portraits previously purchased.

The following were the acquisitions for 1877-78-

The Temple of Pœstum, by David Roberts, R.A. Napoleon and Pope Pius VII., by Sir David Wilkie, R.A.
 A Landscape by Stotell Roberts -

The D. Roberts was purchased from Mr. Graves on an agreement to pay for it in two instalments of

The D Wilkie upon an agreement with Messrs. Agnew, the payments to be spread over three years, at the convenience of the Board.

There will remain due at the end of the year 105 l. to Mr. Graves, and 1,700 l. to the Messrs. Agnew.

The Comptroller and Auditor General, Somerset House.

I have, &c. Henry Doyle. (signed)

(B.)

(734.)

Sir,

In reply to your letter of the 2nd ultimo, respecting the administration of the Vote for the Purchase of Pictures in the National Gallery, Ireland, Class IV., Vote 16, Sub-Head D., 1877-78, I am directed by the Lords Commissioners of Her Majesty's Treasury to inquire whether your attention has been directed to the same point in the administration of the Votes for the Department of Science and Art, C. 3; British Museum, D.; National Gallery, London, F.; National Portrait Gallery, D.

The question is one which appears to my Lords to be by no means free from difficulty, if these peculiar Votes are to be administered so as always to answer the object of them, without ever being open to the objections which you have taken

to the objections which you have taken.

The Comptroller and Auditor General.

I am, &c. ed) R. R. W. Lingen. (signed)

(C.)

(734.)

Exchequer and Audit Department, 6 June 1878.

Sir, I am directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 18th instant, inquiring whether his attention has been drawn to the question of extending the cost of purchase over more than one year in other Departments besides that of the National Gallery, Ireland, nd, in reply, I am to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that it has always been the practice of this Office to adhere strictly to the terms of the Exchequer and Andit Departments Act, which forbids any advance on account being admitted as a final charge against the Vote.

As regards the special cases suggested in your letter, I am to refer you to the Appropriation Accounts of the Grants for those Departments, from which it will be apparent that in those cases where no application has been made to Parliament for a Supplementary Grant to meet charges unforeseen when the Estimates were originally prepared, the excess on the special Sub-Head has always been shown in the Appropriation Account, and where there were Savings on other Sub-Heads the assent of their Lordships to the Excess being defrayed from such Savings has always been insisted upon. In this case, therefore, as well as when there has been a deficiency on the whole Vote, Parliament has been kept informed of the satural amount asymptotic and that no engagements have been incurred by the executive

as wen as when there has been a dencency of the whole vote, ranhament has been kept informed of the actual amount expended during the year, and that no engagements have been incurred by the executive in anticipation of any Parliamentary Grant.

The Comptroller and Auditor General is unable to assent to the arguments put forward by the Accounting Officer of the National Gallery, Ireland, nor can he approve of any deviation from the clear intentions of the Act of Parliament in the case of any one Department.

The Secretary to the Treasury.

I have, &c. (signed) H. Treherne.

(D.) (9551 - 78.)

Sir, With reference to your letter of the 6th ultimo, and previous correspondence relating to the practice of the National Gallery, Ireland, to extend the cost of purchases over more than one year, I am directed by the Lords Commissioners of Her Majesty's Treasury to observe that Parliament grants money for charges which come in course of payment during the year for which it is granted. If an article is bought and delivered upon the stipulation that payment shall be made in instalments, it appears to be rather difficult to maintain that the execution of such an agreement is an evasion of the provisions of the Appropriation and Exchequer and Audit Departments Acts. Treasury Chambers, 8 July 1878.

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p. 1.

A.D.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 16 .- NATIONAL GALLERY OF IRELAND-continued.

The article having been delivered, there can be no doubt that the payments are actually due, and are final payments; and the condition of purchase being that payment shall be made on specified dates, it is clear that the payments made in accordance therewith must be charged against the Grants of the year

in which those dates fall.

I am directed at the same time to enclose, for your information, a copy of a letter which my Lords have caused to be addressed to the Board of Governors of the National Gallery, Ireland.

The Comptroller and Auditor General.

I am, &c William Law. (signed)

(D. 1.)

(9551 - 78.)

My Lords and Gentlemen,

With reference to Mr. Doyle's letter of the 22nd of March last, addressed to the Comptroller and Auditor General, relating to the practice of your Department of extending the cost of purchases over more than one year, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, copies of a letter which was addressed to this Board by the Comptroller and Auditor General on the 2nd of April last, and of a letter addressed to him by this Board this day.

I am directed to inform you, however, that while my Lords recognise the possibility of cases occurring in which it may be desirable for you to acquire valuable works of art, the cost of which cannot be defrayed out of the sum available for that purpose in the financial year in which such works are offered for sale, they are of opinion that you should never incur any liability (when it can possibly be avoided) in excess of the sum voted by Parliament for the year, without first obtaining the sanction of this Board, and that, should it be an impossibility to take the previous pleasure of my Lords, the matter should be reported immediately afterwards.

The Governors of the National Gallery, Ireland.

I am, &c. William Law. (signed)

(E.)

National Gallery of Ireland, 21 December 1878.

Sir,

I FIND some difficulty in replying to your letter of the 13th instant, calling my attention to the omission in my Appropriation Account of any explanation of the difference between the estimated amount of our Exchequer Extra Receipts and the sum actually realised within the year 1877-78. Those receipts being from their nature such as to admit of only an approximate guess at their probable amount, it seems to me that the difference between the sum of 50 l., inserted in the Estimate, and that of 53 l. 12 s. 7 d., if the receipts of the months of March 1877 are included; or of 51 l. 16 s. 3 d., if those of March 1878, the actual month of the financial year estimated for are taken, is so small, that it may have been occasioned by accidental circumstances impossible to trace.

Under these circumstances I hope I may be excused from attempting what I feel that I could not do with any pretence of accuracy.

with any pretence of accuracy.

I have, &c. (signed) Henry Doyle.

The Comptroller and Auditor General.

Vote 17. THE QUEEN'S UNIVERSITY IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Queen's University in IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

g						Gra						o	omp	Exper ared	nditure, with Grant.	
Serv	Service,									DITU	RE.	than C	ess Fran	ited.	More than Gran	
•						£.	s.	d.	£.	s.	d,	£.	s.	d.	£. s.	d.
A.—Salaries	•	-	-	-	-	1,356	-	_	1,355	6	6	_	13	6	_	
B.—Examiners' Stipends	-	-	-	-	-	1,790	_	_	1,782	7	_	7	18	_	_	
C.—Examiners' Expenses	-	-	-	-	-	761	_	_	761	5	_	-		-	- 5	_
D.—Medals and Prizes -	•	-	-	٠ ـ	-	896	_	_	891	7	6	4	12	6	_	
E.—Incidentals	•	-	-	-	-	243	-	-	240	12	5	2	7	7	_	
					£.	5,046	_	_	5,030	18	5	15	6	7	- 5	_
				Ded	uct De	ficit -	-				-		5	-		
				Net	Surpli	ıs to be s	urre	ende	red		£.	15	1	7	! !	

£. s. d. Estimated Amount of Extra Receipts payable to Exchequer - - - - 818 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 666 5 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The small variations arose from the impossibility of making an absolutely accurate Estimate.

The Surplus of 83 l. 17 s. 2 d., shown on the Account of the Vote, "Queen's University in Ireland," for the year ended 31st March 1877, has been surrendered.

Queen's University, Dublin Castle.

G. Johnstone Stoney, M.A., F.R.S.,
Secretary to the University, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 17.

THE QUEEN'S UNIVERSITY IN IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been an excess of Expenditure under Sub-Head C.

Unauthorised payments.

2. Sub-Head C.—Under this Sub-Head are included two sums of 27 l. 6 s. for Examiners' Fees, and 3 l. 3 s. for Travelling Expenses, paid to President Moffatt for performing the duties of Dr. Johnstone Stoney while he was ill. As these allowances are extra to the authorised payments, the Accounting Officer has been requested to obtain the Treasury sanction, which he has stated he has applied for, but which has not yet been forwarded to this Department.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 15l. 1s. 7d.

									£.	8.	d.
Grant -	-	-	-	-	-	-	-	5,	046	-	-
Expenditure	-	-	-	-	-	-	-	5,	030	18	5
			N	let Su	rplus		-	£.	15	1	7

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

The Accounting Officer has omitted to note on the Appropriation Account an explanation of the cause of the variation between the estimated and realised amount of Extra Receipts; but, in reply to a communication from this Department, he has stated that "the difference "between the amount of Extra Receipts collected in 1878 and the estimated amount arose "from the circumstance that the Estimate was based on the amount actually realised in "the preceding year, and that the item, consisting of Fees paid on Degrees and Convocation "Fees, is liable to much fluctuation, because it depends on the interest felt in the business "which is brought before Convocation, and on the faculties in which candidates present "themselves for Degrees."



Vote 18. QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for QUEEN'S COLLEGES, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

				_			co		nditure, with Grant.
Service.	Gra	nt.		Expeni	OITU	RE.		ess Franted.	More than Granted.
	£.	s.	d.	£.	s.	d.	£.	s. d.	£. s. d.
A.—In Aid of the Expenses of Queen's College, Belfast	1,600	-	-	1,600	_	-	-	-	_
B Ditto - ditto Cork -	1,600	-	-	1,600	-	-	-		_
C.— Ditto - ditto Galway	1,600	-	-	1,600	_	_	-	-	<u> </u>
D.—In Aid of the Augmentation of the Salaries of the Professors of the above-named Colleges -	1,022	_	-	880	18	1	141	1 11	_
E.—Remuneration granted to the Professors of the above-named Colleges as the equivalents of Students' Fees paid into Her Majesty's Exchequer	6,682	_	_	6,823	1	11	-		141 1 11
£.	12,504	_	_	12,504	_		141	1 11	141 1 11

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 6,682 -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 6,823 1 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.—Salaries of certain Professorships having been set at liberty by vacancies; vide Note to Estimate.

E.—This Excess has been caused by the Extra Receipts paid over to the Exchequer, and of which the Expenditure is the equivalent, having exceeded the amount estimated by 141 l. 1s. 11 d.

A Grant has been taken for 780 l. 1s. 11 d., the Deficit shown on the Account of the Vote "Queen's Colleges, Ireland," for the year ended 31st March 1877.

Dublin Castle, 24 September 1878. T. H. Burke, Accounting Officer.

Thomas H. Taylor, Clerk in charge of Account.

I certify that this Account, together with the annexed Cash Accounts of the Colleges, have been examined in this Department, and that they are correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



Vote 18. QUEEN'S COLLEGES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-Head E.

1. SUB-HEAD E.—In the year 1876-77 the Fees received from the Students were for the first time paid over to the Exchequer as Extra Receipts, and an equivalent to be paid to the Professors was provided in the Vote under this Sub-Head. The total amount of Fees received from the Students in 1877-78 was 7,042 l. 9 s., which amount was paid to the Professors, as shown by the Cash Accounts of the Colleges, copies of which are annexed. The sum charged to this Sub-Head is 6,823 l. 1 s. 11 d. only, being 219 l. 7 s. 1 d. less than the actual payments made, thereby reducing the expenditure in excess of the Estimate from 360 l. 9 s. to 141 l. 1 s. 11 d. Consequently, the Vote has been short-charged by the sum of 219 l. 7 s. 1 d. in respect of payments within the year 1877-78. Copies of the correspondence showing how the Deficit of 141 l. 1 s. 11 d. has been arrived at are annexed.

D.E.

Extra Receipts.

2. The Fees from Students received in the year 1877-78 amounted to 7,042 l. 9 s. Of this sum, 6,823 l. 1 s. 11 d. only was paid over, leaving a balance due to the Exchequer of 219 l. 7 s. 1 d.

Amended Balance.

3. The total expenditure in the year 1877-78 having been 12,723 l. 7 s. 1 d., not 12,504 l., as shown by the Account, there is a Deficit of 219 l. 7 s. 1 d., which should, as it appears to me, be voted.

									£.	s.	a.
Grant -	-	-	-	-	-	•	-	-	12,504	_	_
Expenditure	-	-	-	-	-	-	-	-	12,723	7	1
					De	ficit		_	£. 219	7	1

Abstract Accounts.

A. B. C.

4. There will be found annexed Abstract Accounts showing the whole Income and Expenditure of each College, together with the Balances at the commencement and close of the year, as audited in this Department.

(A.)

QUEEN'S COLLEGE, BELFAST.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Vice-President and Bursar of Queen's College, Belfast.

1	R E (C E I	PT	s.			Tot to 31st 1 187	Ma			PAYME	n 1	rs.					Tor to 31st 1	Maı	
Balance - Original Grant Additional Grant Special Grant Fees, Fines, &c. Miscellaneous Library Deposits Class Fees - Endowments	-				 		£. 1,240 6,937 1,600 369 153 82 3,678 297	17 19 - 5 17 - 19	4 -		Original Grant Additional Grant Special Grant	1,	- - - - - - - - - - 5303 3225 528	s. d. 6 9 1 1 7 10 5 5 5		2	d. 5 4	£. 6,956 1,600 369 145 ———————————————————————————————————	3 5 11 - 19	4
										_			•		<u> </u>		_	1,237	3	9
						£.	14,360	9	11	ı							£.	14,360	9	1

April 1878.

P. Shuldham Henry, President. J. Wylie, Bursar.

(signed)



VOTE 18 .- QUEEN'S COLLEGES, IRELAND-continued.

(B.) QUEEN'S COLLEGE, CORK.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Deputy President and Bursar of QUEEN'S COLLEGE, CORK. Dr.

	R E	CE	IPT	8.			to 31st	Ma		TOTAL PAYMENTS. to 31st Mar 1878.
Balance Original Grant Additional Grant Special Grant Fees, Fines, &c. Miscellaneous Library Deposits Class Fees Endowments Dividends on 1,0 Special Account Sale of 1,089 l. 1		•	-	-	•	• •	£. 1,166 6,958 1,600 206 81 35 1,838 32 10 1,022	11 2 - 8 3 - - 5 - 17	2 - 1 6 - - 8 -	Original Grant 6,789 19 Additional Grant 1,602 1 Special Grant 275 1 Fees, Fines, &c 79 19 1 Miscellaneous

20 April 1878.

John England, Bursar.

(C.) QUEEN'S COLLEGE, GALWAY.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Deputy President and Bursar of Queen's College, Galway. Dr.

	R E	: c	E	1 1	P 1	s.	 		to 31st	Ma		1	PAYME	N_	T	3.					to 31st		arci
Balance, 1st Apr Original Grant Additional Grant Special Grant Fees, Fines, &c. Miscellaneous Library Deposits Class Fees	- - -	377		•			 		1	- 8 10 3 12 10	9	3	riginal Grant	1,		12	d. 2	1,055	12	2		14 2 5 6 18	8 5 10 -
															•				-		1,087	14	4
								£.	11,348	5	•	в								£.	11,34	8 5	-

Balance, One thousand and Eighty-seven pounds Fourteen shillings and Four pence, correct to 31st day of March 1878. £. 1,087. 14. 4.

> T. W. Moffett, President. George J. Allman, Bursar. (signed)

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VOTE 18 .- QUEEN'S COLLEGES, IRELAND-continued.

CORRESPONDENCE referred to in the foregoing REPORT.

(D.)

(5502.)

Sir,

I AM directed by the Lord Lieutenant to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that the amount of fees paid to the Professors of the Queen's College, Cork, has been this day received, amounting to 1,834 l. 10 s. This sum, together with 5,099 l. 19 s. already charged to Sub-Head E., Remuneration granted to Professors. &c., Queen's Colleges, Ireland, amounts to 6,934 l. 9 s., being 252 l. 9 s. in excess of the Vote 6,682 l. There is, however, a saving of 141 l. 1s. 11 d. on Sub-Head D. His Grace requests that you will move their Lordships to cause him to be informed, at their earliest convenience, whether the whole amount of the Cork Queen's College Account, viz, 1,834 l. 10 s., may be paid into Her Majesty's Exchequer as Extra Receipts, and charged to Sub-Head E., leaving a deficit of 111 l. 7 s. 1 d. in the total Vote, or 1,723 l. 2 s. 11 d. only, being the total of the balance of the Sub-Head E., and saving on the Sub-Head D. above-mentioned.

I am. &c.

I am, &c. (signed)

The Secretary, Treasury.

(E.)

(5246--78.)

Treasury Chambers, 27 March 1878. Sir. Sir,

Treasury Chambers, 27 March 1878.

In reply to Mr. Burke's letter of the 25th instant, as to the amount of Queen's College Professors' Fees that may be charged to the Queen's College Vote, 1877-78, Sub-Head E., I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lord Lieutenant, that only so much should be charged to that Sub-Head as can be met out of the balance of the grant of 6,682 l., plus the anticipated saving of 141 l. 1 s. 11 d. on Sub-Head D.

My Lords gather from Mr. Burke's letter that this amount is 1,723 l. 2 s. 11 d.

I am to add, that the same rule was laid down in the Treasury Letter of 3rd April 1877.

I am, &c. ed) Charles W. Stronge. (signed)

The Chief Secretary for Ireland.

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class IV. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 22,538 l. 18 s.

STATEMENT.

ote.				Expen compared	diture, with Grant.	Extra Repayable to the	
No. of Vote.	SERVICE.	Grant.	Expenditure.	Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Public Education, England and Wales	1,970,829	1,970,160 18 -	668 2 -		320	400 4 8
2	Science and Art Department for the United Kingdom	299,689	299,491 14 1	197 5 11		4,500	3,249 16 3
3	British Museum	109,990	108,036 2 10	1,953 17 2	-	520	683 10 3
4	National Gallery	7,326	6,066 8 5	1,259 11 7		200	437 17 -
5	National Portrait Gallery	2,000	1,995 10 4	4 9 8	-	-	-
6	Learned Societies and Scientific Investigation	15,550	15,550	_	_	_	_
7	University of London	10,670	10,660 17 3	9 2 9		4,500	5,139 14 1
8	Deep Sea Exploring Expedition -	4,000	2,392 8 7	1,607 11 5			4 10 -
9	Paris International Exhibition	12,500	12,499 19 -	- 1 -	_	_	_
9 A	Arctic Expedition	315	262 9 3	52 10 9	_	_	_
10	Public Education, Scotland	488,782	488,442 17 4	339 2 8			12 13 4
11	Board of Education, Scotland	5,402	4,685 3 2	716 16 10	_	_	_
12 .	Universities, &c., in Scotland	18,564	18,456 6 7	107 13 5	_	_	_
13	National Gallery, &c., Scotland	2,100	2,100	-	_	-	
14	Public Education, Ireland	645,236	629,498 13 7	15,737 6 5		29,870	31,877 14 2
15	The Commissioners of Education in Ireland (Endowed Schools)	640	617 17 1	22 2 11	_	_	_
16	National Gallery, Ireland	2,389	2,324 11 -	64 9 -	-	40	53 10 9
17	The Queen's University in Ireland -	5,046	5,030 18 5	15 1 7		818	666 5 -
18	The Queen's Colleges, Ireland	12,504	12,723 7 1		219 7 1	6,682	6,823 1 11
	TOTAL £.	3,613,532	3,590,996 2 -	22,755 5 1	219 7 1	47,450	49,348 17 5
			NET SURPLUS -	£. 22,535	5. 18. 0.	More than Estimated	£.1,898. 17. 5.

Exchequer and Audit Department, 15 January 1879. Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.



CIVIL SERVICE ACCOUNTS, 1877-78.

CLASS V.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Civil Service Estimates, Class V., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

VOTE 1. DIPLOMATIC SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DIPLOMATIC SERVICES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

									diture, vith Gra	at.	
SERVICE.		Frant.		Expen	DITURI		Less Grant	ed.	Mo than G		ed.
A.—Salaries, and Rent Allowances (exclusive Legation in China)	DI	e. s.	d.	£. 159,713	<i>s. a</i>	1	. 8.	d.	£. 628		d. -
BWages		50 -	_	'	1 4		3 18	8			
C.—Journeys on the Public Service	- 3,0		_	1	19 10				279	19	16
D.—Couriers	- 8,7		_		1 -		7 19				•
E.—Telegrams		00 –	-	8,561			•		1,061	9	6
F.—Printing and Stationery	- 3	50 -	_	480	3 8	-	-		130	8	8
G.—Postage	- 2,2	00 ~	-	2,111	1 1	. 8	8 18	11			
HFuel and Light	- 1,2	00 –	_	1,200	5 7				-	5	7
I.—Extra Rent and Furniture	- 8	00 –	_	686	14 8	11	3 5	8			
KLaw Charges	- 5	00 –	_	561	2 5	-	-		61	2	5
L.—Relief to Distressed British Subjects -	- 1	00 –	_	97	16 8		2 8	9	_		
M.—Incidental Expenses	- 3,5	00 -	-	4,368	13 -	. -	-		868	13	-
N.—Special Missions and Services Ditto - ditto - Supplementary Estimate	5,0 13,6		-	15,396	10 8	3,23	6 9	9			
O.—Outfits	- 4,0 - 1,9	00 – 00 –	-	5,906			-		6	-	
LEGATION IN CHINA:											
P - Salaries, &c. (partly repayable from India Revenues)	n - 9,4	40 –	_	8,408	6 5	1,08	1 18	7			
4	220,7	58 -	_	218,770	3 7	5,02	4 9	5	3,026	13	-
Deduct I	Deficit					3,08	6 18	-			
Net Surp	lus to be	surrer	dere	ed	- £.	1,98	7 16	5			
			•			<u> </u>			£. s.	d.	
Estimated Amount of Extra Receipts payable	to Exch	equer	-	• .				27,	154 -	-	
Amount of Extra Receipts realised in the	Vac O	ne-thir	d ez	Mission i	f Miss	ion in C		•	,000 -	-	
1877-78, and paid over to Exchequer -	.) w		expe	three yea				4,	,489 5 ,881 18 103 14	4 9 5	
							£.	26.	424 18	6	



VOTE 1.—DIPLOMATIC SERVICES—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Acting allowances were paid at Constantinople, Darmstadt, and Washington, which, as the respective holders of those posts were absent on the public service, became chargeable to the Vote.
- B.—Attributable partly to a depreciation in the currency at Tehran and St. Petersburg, and partly to the circumstance that some of the vouchers were dated April 1878, and have, consequently, caused the charge to fall on 1878-79.
 - C.—This expenditure varies with the exigencies of the service, and was rather under-estimated for.
 - D.—This is below the average.
 - E .- The cost of telegrams from Constantinople proved greater than was anticipated.
 - F .- Caused chiefly by charges for binding archives at Berlin and Madrid.
 - G., H.—Observation not considered necessary.
 - I.-An expenditure which was provided for at Madrid was not incurred.
- K.—It was found necessary to incur some legal expenses at Rome and Rio de Janeiro which were not foreseen.
 - L.—Same as G.
- M.—Caused by exceptional expenditure at Berlin. The expenditure at Constantinople was also above the average.
- N.—The cost of the "Danube Navigation" and "Turco-Persian Boundary" Commssions, and of the Duke of Abercorn's Mission to Rome, proved less than the amount provided for them.
 - O.-Same as G.
- P.—Part of the salary attached to the Legation at Pekin lapsed during the absence of the minister on leave.

EXTRA RECEIPTS.—With the exception of that on account of Her Majesty's Mission in Persia, the Extra Receipts specified in the Estimate have not yet been received. On the other hand, however, three years' arrears on account of the Mission in China up to the 31st of March 1876, together with the balance of their share of the expenses of the Special Mission to Zanzibar, have been recovered from the India Office.

Note.—An allowance of 75 l. 5s. 7d. was paid from this Vote during the year to an Attaché for a knowledge of the Russian language, and a gratuity of 40 l. to a second Secretary from the Foreign Office Vote for extra work in that Department.

The Surplus of 3,739 l. 15 s. 11 d., shown on the Account of the Vote "Diplomatic Services," for the year ended 31st March 1877, has been surrendered.

Foreign Office, 30 November 1878.

F. B. Alston, Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, R. J. Williams.

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Vote 1.

DIPLOMATIC SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess

- 1. THERE has been Excess of Expenditure over the sums granted for the following Sub-Heads:
 - A.--Salaries.
 - C.—Journeys on Public Service.
 - E.—Telegrams.
 - F.—Printing and Stationery.
 - H .- Fuel and Light.
 - K.-Law Charges.
 - M.—Incidental Expenses.
 - O.—Outfits.

Sub-Head A.

2. Sub-Head A.—Salaries.—In the Estimate for the year 1877-78, a sum of 1,200 l. is provided as an allowance for the Ambassador's house-rent, but in consequence of an Embassy House having been secured and placed under the administration of the Office of Works, only one quarter's house allowance was charged against the Diplomatic Vote, the remainder being defrayed from Class I., Vote 23.

Subsequent, however, to the transfer of this charge to Class I., the cost of the hire of Chancery premises, viz., 150 l., being at the rate of 200 l. per annum, has been defrayed out of this Vote under the authority of the Treasury contained in their letter of 7th August 1877, a copy of which is annexed.

Opinion on the above subject.

3. Without concurring in the grounds given for this decision, which I hold to be at variance with the principles of strict appropriation, I am of opinion that in any case a note should have been appended to the Appropriation Account explanatory of the course pursued, and showing that the allowance for the Chancery premises is supplemental to the provision made under Class I., Vote 23, for the Embassy Buildings at Rome.

Sub-Head M., want of uniformity.

4. On various occasions during the past two years I have called attention to the want of uniformity displayed in the present system of defraying the expenses and maintenance of Embassy and Consular buildings and gardens. The principle aimed at by the Treasury appears to be, that all small charges of the nature of tenant's repairs should not be defrayed out of the public funds, but by the occupant for the time being.

There may, however, be reasonable grounds for not applying this principle too rigidly to missions like Constantinople and Tehran, where the maintenance of the gardens involves a very considerable expense, and where they appear to be kept up in some measure for public objects as well as for the private convenience of the tenants.

Some difficulty has arisen in the examination of these accounts from the absence of sufficient information as to what part of the expenditure for repairs, maintenance of buildings, and gardens, &c., may be fairly considered chargeable to the public, and what portion should fall upon the occupiers.

It is necessary to observe that the expenditure for the maintenance of gardens has been defrayed out of the Vote for Diplomatic Services, whilst the charge for the maintenance of buildings has fallen upon the Vote administered by the Office of Works, the result being, that neither Vote shows the entire cost, and neither the Office of Works nor the Foreign Office is solely responsible for the maintenance of the property.

B. to 1.

The correspondence which has taken place on this subject will be found attached.

Sub-Head N.

5. Sub-Head N.—Special Missions.—Under this Sub-Head, the amount charged against the Vote on account of the expenses of the Danube Navigation Commission, appears to me to be 1 l. 16 s. in excess of the sum payable on account of an apparent over-payment to the British Commissioner.

6. I have



VOTE 1.—DIPLOMATIC SERVICES—continued.

6. I have also to call attention to the charge of 1,365 l. for the expenses of the Charge for expenses Turco-Persian Frontier Commission. This sum was paid as an allowance to the British of Turco-Persian Commissioner under a Treasury sanction of 2nd March 1875. It appears, however, Frontier Commission the correspondence cannexed, that Sir Arnold Kemball's civil duties were interrupted sion. by the outbreak of the hostilities in the East, and that although his services have been retained, they have been rather of a military than of a diplomatic character; and inasmuch as the expenses of all other military commissioners at the head quarters of the belligerents have been charged against the Army Votes, I am unable to see any reason why Sir Arnold Kemball's expenses should not be similarly borne by the War Office. There is moreover this additional reason for this arrangement, that Sir A. Kemball has, during the past financial year, received certain sums from the War Office on account of the duties performed by him in Turkey, and it is an obvious advantage that all payments made on account of services of a similar nature should be defrayed out of the Vote for the same department.

7. In addition to the pecuniary gratuities and allowances included in the list appended Additional grato the Appropriation Account, the following allowances for fuel and light, extra rent, &c., appear as charges against the Diplomatic Vote, the maintenance and repairs of the buildings being defrayed by the Office of Works out of Class I., Vote 23:—

Paris Embassy House:

Fuel and Light -£. 1,000. Lighting and Cleaning

Constantinople:

Charges for Gas and Coals (also for Chapel).

Rent of Summer Residence.

Tehran:

Allowances for Fuel and Light to native servants.

8. Deducting the amounts referred to in paragraphs 5 and 6 as not properly chargeable Amended Net against the Vote, the Net Surplus to be surrendered would be 3,354 1. 12 s. 5 d., instead Surplus. of 1,987 l. 16 s. 5 d., as shown by the Account.

Grant -	_	_	-		_	_	£. 220,758	s. -	d. -
Expenditure									
		Ne	t Sur	plus		-	£. 3,354	12	5

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

My Lord,

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter of the 1st instant, stating that Lord Derby proposes to accept the offer made by Sir A. Paget to repay to the credit of the Diplomatic Vote the amount of the allowance for the rent of the British Embassy House at Rome, and for the premises occupied by the Chancery at the rent of 1,200 l. a year, which has been already issued to him for the June quarter last, and submitting that authority should be given to the First Commissioner of Works to pay to Sir A. Paget out of the Vote for "British Embassy Houses," &c., administered by him from 1st of April last, an allowance at the rate of 200 l. per annum on account of the hire of the Chancery premises. Chancery premises

In reply, their Lordships have directed me to state that, as the amount is only a temporary charge, which will terminate as soon as the Chancery is removed into the new Embassy House, they are of opinion that the preferable course will be to defray the amount of the rent out of the Diplomatic Vote.

Lord Tenterden, c.B.

I am, &c. C. W. Stronge. (signed)

VOTE 1.—DIPLOMATIC SERVICES—continued.

(B.)

QUERY No. 6.

Description of the Voucher. Query or Observation. If this charge was incurred on account of tenant's repairs," the Comptroller and Auditor General is of opinion that, according to the view of the Office of Works, such charge should be defrayed Query 6. Sub-Head M.-Incidents, voucher 15; Tangier, 1 l. 7 s. 6 d., for repairs of the Legatio.

Answer of the Accounting Officer.

6. It will be seen from the annexed copy of a Despatch that these petty repairs were sanctioned to prevent the Legation House from falling into a state of dilapidation.

Foreign Office, 9 February 1878.

F. B. Aleton.

(B. 1.)

Foreign Office, 18 March 1852. In reply to your Despatch, No. 4, Consular, of the 26th of January last, addressed to Earl Granville, I hereby sanction your having inserted as an item of charge in your Contingent Account for the year 1851, the sum of 170 Moorish ounces, or about 2 l. 0 s. 3 d., for repairs to the Government House at Tangiers.

I also authorise you to charge annually in your Contingent Accounts such small sums as may be expended by you in the minor repairs necessary to prevent that house falling into a state of dilapidation.

J. H. D. Hay, Esq. &c. &c.

I am, &c. Malmesbury. (signed)

(C.)

Sir,

With reference to Queries, No. 6, on the Diplomatic Vote, and No. 9, on the Vote for Consular Services for the year 1877-78, I am directed by the Earl of Derby to transmit to you a copy of a letter which was addressed to the Office of Works on the 10th ultimo in conformity with your desire, expressed in Mr. Soady's letter of the 30th of August 1877, that the Secretary of State should communicate with that Department as to the liability of Her Majesty's Minister in Persia for certain charges connected with the maintenance of the gardens, &c., at Tehran.

The Comptroller and Auditor General. .

I am, &c. (signed) F. B. Alston.

(C. 1.)

Sir,

Foreign Office, 10 January 1878.

I am directed by the Earl of Derby to inform you that he has received from the Comptroller and Auditor General copies of a letter addressed by that officer to your Department on the 27th of July last, and of the answer returned thereto by direction of the First Commissioner of Works on the 22nd of August following, elative to the expense of maintaining the gardens and other work in connection with the Legation at Tehran.

In compliance with the request of the Comptroller and Auditor General that Lord Derby should communicate with the Office of Works as to the liability of Her Majesty's Minister in Persia for charges of the nature referred to in Mr. Callander's letter, I am to request that you will observe to the First Commissioner that the extensive grounds attached to the Mission at Tehran were chosen, not with a view to

missioner that the extensive grounds attached to the Mission at Tehran were chosen, not with a view to what would suffice for the accommodation of an English gentleman, but with reference to what would be suitable to the position of the representative of a great power in a country where so much depends, as in Persia, upon prestige and appearance, and that Lord Derby is accordingly of opinion that Her Majesty's Minister could not be expected to keep those grounds in order at his own charge.

As regards the transport of furniture and effects to Gulahek, it should be stated that the Mission, in transferring itself to that locality during the hot season, does so not only on sanitary grounds, but also in order to be close to the Persian Court, which quits town for that period. The Mission, therefore, may be said to proceed to Gulahek on the public service. Lord Derby understands that all business is transacted, and visits of ceremony exchanged in the respective country residences, and for these reasons it appears to his Lordship to be deserving of consideration whether, in place of removing the Mission furniture annually to and from Gulahek, new furniture should not be specially provided for that residence.

With respect to the cost of repairing the watercourse, to which reference is made in Mr. Callender's letter, I am to explain that the item of Tomans, 15 l. 9 s. 8 d., is an annual charge for clearing the watercourse of the old Mission premises at Tehran, which are still unsold. This watercourse passes through the town, and Lord Derby is informed that, unless it is periodically cleaned, the mud that accumulates therein would stop the passage of the water, and thus ruin the fine old trees, which form a very valuable portion of the property.

portion of the property.

The Secretary to the Office of Works.

I am, &c. (signed)



C. 1.

BL

VOTE 1.—DIPLOMATIC SERVICES—continued.

(D.)

Exchequer and Audit Department,
Sir.

22 February 1878.

I am directed by the Comptroller and Auditor General to transmit to you, for the information of the Lords Commissioners of Her Majesty's Trensury, copies of a query addressed to the Accounting Officer of the Foreign Office, of his reply thereto, and of a Despatch dated 18th March 1852, addressed by the Earl of Malmesbury to the Minister resident at Tangier. It is, however, rather on the general question as to the liability of Her Majesty's representatives Abroad, Diplomatic as well as Consular, to keep in repair, at their own expense, their official residences, that I have to request you will move their Lordships to express their views for the guidance of the Comptroller and Auditor General in the examination of the accounts of the views for the guidance of the Comptroller and Auditor General in the examination of the accounts of the Diplomatic and Consular Service.

Their Lordships are doubtless aware that (except in the cases of the Ministers resident in South America) either official residences are provided for Her Majesty's Envoys Abroad, the cost of which is discharged out of Vote 23, Class I., administered by Her Majesty's Office of Works, or that an allowance for house rent is

or vote 25, Class I., administered by Her Majesty's Omce of Works, or that an allowance for house rent is made and charged to the Diplomatic Vote.

In the case of Consular Officers, in most instances a money allowance in lieu of a house or office is provided. Certain pacific Consulates, however, are estimated for upon the Vote above mentioned, administered by the Office of Works; and moreover, Sub-Head M. is inserted for the "maintenance and repairs of "various Consulates abroad."

In reply to a letter addressed to the Office of Works as the liability of the Votes administered by the Poreign Office to bear certain charges which appeared to the Comptrollor and Auditor General to fall within the general scope of the duties and liabilities assignable to the Office of Works under the terms of a Sub-Head M., the Chief Commissioner replied in a letter, dated 21st August 1877, that in his opinion "the occupant of any Government residence should defray out of his own private resources the cost of "whet was recognized as tenant's remaining."

what are recognised as tenant's repairs."

There would then appear in the case of the Government House at Tangiers a direct conflict between the views of Lord Malmesbury and of the Chief Commissioner of Works, and I am to request that you will

weeks of Lord Mainesoury and of the Chief Commissioner of Works, and I am to request that you will move their Lordships for an expression of their views on this point.

I am at the same time to point out that the duties of the Comptroller and Auditor General, in the examination of these accounts, would be greatly facilitated were their Lordships to define under what circumstances the principle enunciated by the Chief Commissioner of Works is to be held applicable, to occupants of official residences, to officers in receipt of specific allowances for house and office rent, and to such as are in receipt of salaries which may be assumed to cover the cost of house rent without any reference being made thereto.

To the Secretary of the Treasury.

I have, &c.
ed) H. Treherne. (signed)

(E.)

Sir,

Various charges for petty repairs to offices and official residences of members of the Diplomatic and Consular Services appearing in the accounts rendered by the Foreign Office to this Department, the sanction of the Lords Commissioners of Her Majesty's Treasury for such a course was requested by the Comptroller and Auditor General. In Mr. Lingen's reply of 13th instant, a copy of which is herewith inclosed, reference is made to a list of the Consulates where petty repairs have been sanctioned, and transmitted to the First Commissioner of Works, I am directed to request that you will be good enough to furnish the Comptroller and Auditor General with a copy of the list referred to, accompanied with any observations which the Chief Commissioner may have to make upon the modification of the views expressed in Mr. Callender's letter of 22nd August last, from which it appeared that in the opinion of the Chief Commissioner such charges were, as a rule, incident on the tenants of all official residences.

To the Secretary of the Office of Works.

I have, &c.
ned) H. Trcherne. (signed)

R. 1.

(E. 1.)

Sir,

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury Mr. Treherne's letter of the 22nd ultimo, in which he requests an expression of their Lordships' views for your "guidance in the "examination of the accounts of the Diplomatic and Consular Services."

"examination of the accounts of the Diplomatic and Consular Services."

I am to state that, with every desire to do so, my Lords have found it impracticable to lay down a definite rule with regard to the expenditure to be defrayed by officers of the Diplomatic Corps and the Consular Services, in respect of residences provided for them at the public expense.

As a general rule the opinion given by the First Commissioner of Works, that "the occupant of any "Government residence should defray, out of his own private resources, the cost of what are recognised as "tenants' repairs'" is correct; and you are aware that when a house allowance is granted all expenditure is expected to be defrayed by the officer who receives it. The circumstances of the case, however, differ so frequently, that my Lords have been forced to consent to allow, in some instances, the cost of works which should otherwise fall upon the occupiers, to be defrayed out of public funds; and the First Commissioner of Works will be able to furnish you with a list of the Consulates where petty repairs have been sanctioned, which was received from the Foreign Office in 1876 and forwarded to him.

The Comptroller and Auditor General.

I am, &c. (signed) R. R. W. Lingen.

F. 1.

CIVIL SERVICE ESTIMATES—CLASS V.—continued.

VOTE 1.—DIPLOMATIC SERVICES—continued.

(F.)

Her Majesty's Office of Works, 11 April 1878.

In reply to Mr. Treherne's letter of the 27th ultimo, No. 375, I am directed by the First Commissioner of Her Majesty's Works, &c., to transmit to you the list of Consulates which accompanied the Treasury letter to this office of 10th August 1876.

In the current year's France (1975)

In the current year's Estimates (as in last year's) a sum is included for repairs at those Consulates. In regard to reimbursing the occupants for expenses incurred in repairs, the Board would only consider themselves liable if the work was of the nature of landlord's repairs. It is a matter of no little difficulty sometimes to define exactly the point at which the liability of the Government as landlord would cease; but, speaking broadly, the rule prescribed in Mr. Callender's letter of the 22nd August last would be followed.

In the absence of any details as to the petty expenses alluded to you in your letter, the Board have no

further remarks to offer.

The Comptroller and Auditor General, Exchequer and Audit Department, Somerset House. I am, &c. (signed) A. B. Mitford, Secretary.

(F. 1.) Consulates where Repairs have been executed, commencing with 1873.

			C	onsu	LATE	•					AMOUNT.
											£. s. d.
Alexandria	-	-	-	-	-	-	•	-	-	-	90 '
Aleppo -	-	-	•	-	-	-	-	•	-	-	150 (not yet paid.)
Tripoli -	-	-	-	-	•	-	-	-	-	-	80 – –
Fernando Po	. –	-	-	-	-	-	-	-	-	-	296 19 -
Smyrna	-	-	•	-	•	-	-	-	-	-	404 18 8
Resht -	-	-	-	-	-	-	-	-	-	-	12
Tabreez	-	-	-	· -	-	-	-	•	-	-	26
Crete -	-	-	-	•	-	-	-	-	-	-	27 7 5
Bengazi	-	•	-	•	-	-	-	-	-	-	80
Tangier (Leg	atio	n)	-	-	-	•	-	-	-	-	40

(G.)

Exchequer and Audit Department, 18 April 1878. In reply to your letter of the 11th instant, relative to the incidence of the cost of repairs of Consular Buildings abroad, I am directed by the Comptroller and Auditor General to transmit to you herewith, for the information of the Chief Commissioner of Works, the vouchers for all such payments as appear in the accounts so far rendered by the Foreign Office, for the service of the year 1877-78; and I am to request you will return them, with the expression of the views of the Chief Commissioner as to their being of a nature to be defrayed out of the sums provided in the Vote administered by him.

The Secretary of the Office of Works, Whitehall.

I have, &c. aed) H. Treherne. (signed)

(H.)

Exchequer and Audit Department, 17 May 1878. Exchequer and Audit Department, 17 May 1878.

I am directed by the Comptroller and Auditor General to forward to you, for the information of the Marquis of Salisbury, the copy of a letter received from the Office of Works, relative to certain charges included in the accounts rendered by you of the Grants for Diplomatic and Consular Services; and I am to request that you will move his Lordship to cause the Comptroller and Auditor General to be furnished with any observations he may be desirous to make with reference to those charges, which in the opinion of the First Commissioner of Works should be borne by the occupants of the several Legation and Consular Buildings. I am at the same time to request that you will recover from the Grant administered by the Chief Commissioner of Works the various sums which he admits to be payable out of Vote 23, Class I., and credit the sums in your accounts. The vouchers referred to in Mr. Mitford's letter are herewith enclosed.

To F. B. Alston, Esq., Foreign Office.

I have, &c. (signed)

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H. 1

VOTE 1.—DIPLOMATIC SERVICES—continued.

(H. 1.)

Her Majesty's Office of Works, 18 May 1878.

Her Majesty's Office of Works,

13 May 1878.

I am directed by the First Commissioner of Her Majesty's Works, &c., to return to you, herewith, the vouchers which accompanied Mr. Treherne's letter of the 18th ultimo, No. 536, and I am to state, with reference thereto, that, with the exception of one item, the whole of the charges in connection with the Mission premises at Teheran should, in the Board's opinion, be borne by the occupants, or by those who enjoy the benefits of the garden, for the maintenance of which the expenditure was incurred.

The exception referred to is a charge of 9 tomans for the services of a gardener employed to superintend the laying out of the garden of the new Mission House. If, as the Board presume, this service refers to the original laying out of the garden after the erection of the house, the expenditure might, in their opinion, be fairly charged to the Vote administered by this Department.

The voucher for 50 l. 1 s. 3 d., in connection with the Embassy House at Constantinople, relates to expenditure for gardening operations of a similar character to that above mentioned at Teheran, and should, the Board consider, for the same reason, be paid by the occupant.

As regards the payments in respect of the Consular Buildings at Alexandria, amounting to the sums of 17 l. 13 s. 11 d. and 17 l. 6 s. 1 d. respectively, I am to observe that the Board are of opinion,—

1st. That the items of 12 l. 3 s. 3 d. and 13 l. 13 s. 11 d. included therein, are for services purely connected with the discharge of official duties, and as such are properly chargeable to the Foreign Office Vote.

2nd. That in the absence of any explanation as to the nature of the work for which the sums of 1l. 13s. and 1l. 14s. have been paid for garden expenses, the Board are unable to venture a decided opinion upon the question of the funds to which they should be charged; if, however, the gardens are not private, but belong to the offices, hospital, or prison, the expenditure should, no doubt, be defrayed by

with the offices, hospital, or prison, these sums should also be paid by this Department, together with a further sum of 10s. for the repair of a bell and of a lock.

4th. That inasmuch as the expenditure for whitewashing and painting has heretofore been borne by this Board, they are at a loss to understand why the charge of 2 l. 11 s. for whitewashing the office corridors is included in this voucher.

5th. That no information is given in the voucher as to the building in respect of which the sum of 11 l. 17 s. 5 d. has been paid for water rates to enable the Board to determine the fund to which it should be charged; but that if it refers to the offices, hospital, or prison, the expenditure might reasonably be charged to the Vote administered by this Department.

The Comptroller and Auditor General, Exchequer and Audit Department, Somerset House.

I am, &c. A. B. Mitford, (signed)

(I.)

Foreign Office, 18 July 1878. I am directed by the Marquess of Salisbury to transmit to you a copy of a letter which has been addressed to the Office of Works with reference to certain charges included in the accounts for Diplomatic and Consular Services, which formed the subject of Mr. Treherne's letter of the 17th May.

I am at the same time to transmit to you, for your information, copies of a correspondence with the Treasury and with certain of Her Majesty's Embassies and Legations abroad, respecting the repairs of buildings, supply, and repair of furniture, and maintenance of gardens of a date subsequent to the letter to the Office of Works, of which a copy was enclosed in my letter of 12th of last February.

The Comptroller and Auditor General.

I am, &c.
F. B. Alston. (signed)

(I. 1.)

Sir,

THE Comptroller and Auditor General has forwarded to this office a copy of your letter to him of 13th May, stating that the First Commissioner of Works, &c., is prepared to defray out of the Votes administered by this Department certain items appearing in the accounts of this office furnished to the Audit Office, and I am accordingly directed by the Secretary of State to enclose a statement of the several items, amounting to 21 l. 4s. 1 d., which he is prepared at once to claim repayment of, and in respect to which he requests that Mr. Noel will give directions for the proper transfers to be made as indicated in the Receivable

requests that Mr. Noel will give directions for the proper transfers to be made as indicated in the Receivable Orders sent herewith.

It will be observed that no claim for garden expenses is included in this statement; and I am to request that you will suggest to Mr. Noel that if he was not satisfied with the opinion expressed in my letter of 10th January last, it would have been better if he had applied to the Secretary of State for further information before expressing so confident an opinion as to the propriety of the garden expenses at Constantinople and Teheran being borne by the "occupants," as he would, in that case, have learned that those expenses have always been charged to Foreign Office Votes, and, in the Secretary of State's opinion, are properly chargeable to public funds, and that the practice was distinctly recognised by the Treasury Minute of November 1871.

The Secretary of the Office of Works.

I am, &c. (signed) Tenterden.

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I. 1, I. 2.

VOTE 1 .- DIPLOMATIC SERVICES -continued.

(I. 2.)

Foreign Office, 29 June 1878.

Sir,

Foreign Office, 29 June 1878.

I am directed by the Secretary of State to request that you will state to the Lords Commissioners of Her Majesty's Treasury that your letter of the 16th of January, with its enclosure from the First Commissioner of Works, on the subject of the repairs to Embassy houses, and the supply and maintenance of furniture, having been transmitted in a Circular Despatch to certain of Her Majesty's Ambassadors and Ministers abroad, it has been thought advisable to collect the answers returned thereto, with a view to their being laid before the Board of Treasury for consideration.

In now transmitting printed copies of this correspondence, which it will be observed comprises a letter from this Department to the Office of Works of the 10th of January, I am to express the Secretary of State's conviction that a perusal of it will satisfy the Lords Commissioners of Her Majesty's Treasury that considerable and important modifications in the arrangements contemplated in Mr. Noel's report of the 28th November 1877 are demanded alike in the interests of the public service, and in justice to Her Majesty's Ambassadors and Ministers.

The Secretary of State would especially direct attention to the representations of Sir H. Layard and Mr. Taylour Thomson, in support of the opinion expressed in the letter from this Department of the 13th instant, and in my other letter of this date, as to the inexpediency of the instructions under which Mr. Boyce appears to be acting; and the Secretary of State cannot but regret that, seeing that the cost of the gardens at Constantinople and Teheran has hitherto been charged to this Department, and that he had before him my letter of the 10th of January, the First Commissioner should, without previous communication with him, have written to the Comptroller and Auditor General on the 13th of May to say that the expense should be borne by the cocupants; neither can he reconcile this proceeding with the assurances given by the First Commissioner in his report of the 28

The Secretary to the Treasury.

I am, &c. (signed) Tenterden.

(J.)

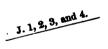
QUERY No. 20.

Description of the Voucher.

Query or Observation.

Special Missions, 1877-78. Turco-Persian Boundary Commission.

The allowance of 5 l. per diem to Sir A. Kemball, sanctioned by the Treasury Letter of 2nd March 1875, was in view of his service in connection with the settlement of the Turco-Persian Frontier. The services, however, rendered by Sir A. Kemball during the past year would service and Anditor Capacilla impression. Comptroller and Auditor General's impression be correct, to be rather those incumbent on a British Military Commissioner at the head quarters of a belligerent power, and as such his expenses would, it is supposed, rather fall upon the Army Vote,



Answer of the Accounting Officer.

See annexed correspondence with the Treasury.

Foreign Office,) 22 July 1878.

F. B. Alston. (signed)

(J. 1.)

(19,037-76).

My Lord,

I am directed by the Lords Commissioners of the Treasury to acknowledge the receipt of your letter of the 30th November, inclosing for the approval of this Board the Estimate for the Diplomatic Service for the financial year 1677-78, amounting to the sum of 200,625 l.

Before giving their sanction thereto, my Lords would be glad if Lord Derby would cause them to be informed why it is considered necessary to make any provision for the Turco-Persian Boundary Commission (Sub-Head N. of the Vote), as my Lords have reason to believe that Sir Arnold Kemball is at present employed elsewhere.

employed elsewhere.

Lord Tenterden, c.B.

I am, &c. William Law. (signed)



VOTE 1 .- DIPLOMATIC SERVICES -continued.

(J. 2.)

Sir,

In reply to your letter of the 19th nstant, I am directed by the Earl of Derby to request that you will state to the Lords Commissioners of the Treasury that the Turco-Persian Boundary Commission is not broken up. Advantage was taken of a temporary interruption in the work of that Commission to send Sir A. Kemball as Acting Commissioner to the head quarters of the Turkish Army in Servia, but as you were informed in my letter of the 27th of October his employment there is only temporary, and for that reason, and because of the importance of maintaining the Turco-Persian Commission in unimpaired vitality, it would not be desirable to abstain from making provision for that service in the Estimate. Sir A. Kemball will accordingly continue to draw his commuted allowance as Commissioner on the Turco-Persian Commission, and it will be seen from the accompanying copies of a letter to and from the War Office, that on that ground the War Office has been requested to provide for certain extra expenses only incurred by Sir A. Kemball in connection with his presence at the Turkish head-quarters.

The Secretary to the Treasury.

I have, &c. (signed)

(J. 3.)

Foreign Office. 17 November 1876.

Foreign Office. 17 November 1876.

I am directed by the Earl of Derby to transmit to you the accompanying copy of a telegram from Her Majesty's Ambassador at Constantinople, asking how repayment should be made of certain expenses which Sir A. Kemball has incurred.

Sir A. Kemball, as the Secretary of State for War may probably be aware, is in receipt of an allowance from the Foreign Office for acting as British Commissioner for the Turco-Persian Boundary, but the expenses referred to in the telegram are those incurred in connection with his presence at the head quarters of the Turkish Army in Servia, and consequently chargeable to the War Office. I am to request that in laying Sir H. Elliot's telegram before Mr. Secretary Hardy, you will move him to cause Lord Derby to be informed whether Sir A. Kemball may be authorised to draw on Her Majesty's Paymaster General on account of the War Office, or whether Mr. Hardy will be prepared under the circumstances to make an imprest to Messrs. Coutts & Co., who are Sir A. Kemball's bankers.

I am, &c.

The Under Secretary of State for War.

I am, &c. (signed) Tenterden.

(J. 4.)

Sir,

I AM directed by the Secretary of State for War to acknowledge the receipt of your letter of the 17th instant, and to acquaint you, in reply, that Sir A. Kemball should at the termination of his service as temporary Military Attaché at the head-quarters of the Turkish Army in Servia, forward to this office, for consideration, a claim showing the actual and necessary expenses incurred by him while acting in the above capacity.

In the meantime a sum of 100 l. will be advanced to his bankers, Messrs. Coutts & Co., on account of

this service.

The Under Secretary, Foreign Office.

I have, &c.

F. Stanley. (signed)



CIVIL SERVICE ESTIMATES-CLASS V.-continued.

VOTE 1.—DIPLOMATIC SERVICES—continued.

œ STATEMENT of the Expenditure in the Year ended 31st March 1878, under those Sub-heads of the Vote for Diplomatic Services which are not Estimated for in Detail. 534 13 TOTAL 2,811 12 13 13 1,489 915 2,610 142 335 146 803 17 901 සි 117 131 180 – – Mr.Harris Gastrell.) 100 - -Mr. F. R. St. John.) 400 - -(Mr. Corbett) 1,250 - - (Sir H. Elliot.) Outfits. • લાં 8 7 11 ø ø 0 40 c Incidental Expenses 296 12 14 2 13 12 2 က 802 17 14 15 8 Ξ 23 22 12 Ξ Relief to Distressed British Subjects. 2 2 13 19 4 15 = 15 22 4 1 16 10 Ą Charges. Law . 54 181 લં Extra Rent and Furniture. ું - 16 8 各 42 લાં Ġ. Fuel and Light. 000, સં 7 10 œ 2 જં œ Postage. 94 14 œ 16 249 10 6 13 13 Ξ 14 12 120 င္က 156 12 8 # 2 12 17 161 10 33 લં 3 10 G 9 Printing and Stationery. Ą. ı 01 œ 6 16 9 110 145 Φ 63 = 12 બં 2 -2 œ Ŋ ı Ġ Cł 2 Telegrams. 96 16 - 11 2 20 11 14 14 ಣ 13 18 11 9 12 222 486 28 3 48 લં 10 G Ġ. 3 Ξ 30 12 Couriers. 4 11 18 15 8 12 18 12 12 349 ဗ္ဗ વાં G Ģ Ġ, Journeys on the Public Service. 6 240 11 9 က 2 15 9 0 • 17 88 127 28 8 134 ಜ್ಞ 쫎 434 લં 9 9 8 ë 59 13 ı 8 Wages. 10 ထ 88 159 75 4 జ్ఞ 117 46 23 બં Argentine Republic Central America COUNTRY. Darmstadt Columbia Germany Denmark Coburg -Dresden Equator Belgium Greece Bavaria France Austria Brazil Chili

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(a) The expenses of the Halifax Fisheries Commission will be repaid to the Exchequer out of the Award.
(b) Ditto - ditto - Yunnan Mission will be covered by the Chefoo Indemnity.
(c) A moiety of this sum will be recovered from the Dominion of Canada.

VOTE 2.

CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Consular Services, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

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Services in Japan and Slaw (including the Supreme Court for China and Japan):	Relief of Distressed British Subjects -	-		_	_	1			23	14 11		_	_
Same Same		preme			-	47,393	18	3	2,788	2 8	86	15	11
Country 1,120 1,136 9 8 83 10 4 4 4 4 4 4 4 4 4	- ,												
Deduct Deficit	Salaries, Allowances, and Wages			_	-						-		
V.—Printing and Stationery 200 298 16 7 98 16 7 98 16 7 W.—Postage and Telegrams 500 449 18 6 50 1 6 -	C.—Legation Guards	•	1						83	1	41.4	-,	
M.—Postage and Telegrams 500 449 18 6 50 1 6	J.—Outhis and Traveling								-	-		10	~
1,287 -	W _Postage and Telegrams		1			1			- 50	1 8	90	10	7
X.—Prison Expenses, Witnesses, Deportations, &c		-	1			1					_	_	
A.—Relief of Distressed British Subjects - 250 - 188 17 6 61 2 6	Y.—Prison Expenses, Witnesses, Deportations,	&c	1 '			1	_				_	_	
AA.—Relief of Distressed British Subjects - 75 - 22 14 3 52 5 9 — 29,577 - 25,646 12 4 4,443 8 3 513 - 7 £. 247,894 - 242,548 19 4 8,398 9 10 3,053 9 2 Deduct Deficit 3,053 9 2 Net Surplus to be surrendered £. 5,345 - 8 Estimated Amount of Extra Receipts payable to Exchequer 57,500 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer General Service 31,165 15 - 4,510 13 4	Z.—Medical Attendance		250	_	_						_	-	
£. 247,894 - 242,548 19 4 8,398 9 10 3,058 9 2 Deduct Deficit 3,053 9 2 Net Surplus to be surrendered £. 5,345 - 8 Estimated Amount of Extra Receipts payable to Exchequer	AA.—Relief of Distressed British Subjects -	-	75	_	-			8		5 9		_	
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Net Surplus to be surrendered £. 5,345 - 8 Estimated Amount of Extra Receipts payable to Exchequer 57,500 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer One-third Consular Expenditure in China, 14,000, 18, 11	_	£.	247,894	-	_	242,548	19	4	8,398	9 10	8,058	9	2
Estimated Amount of Extra Receipts payable to Exchequer 67,500 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer One-third Consular Expenditure in China,	Dec	lact L	eficit -					-	3,053	9 2			
Estimated Amount of Extra Receipts payable to Exchequer	Net	Surpl	us to be s	urre	nde	ered	-	£.	5,845	- 8			
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Amount of Extra Receipts realised in the Japan and Siam - 4,510 13 4 Year 1877-78, and paid over to Exchequer One-third Consular Expenditure in China, 4,620 18 11	Estimated Amount of Extra Receipts pa	yable [•]											
Year 1877-78, and paid over to Exchequer One-third Consular Expenditure in China,	Estimated Amount of Extra Receipts pa	-	•	^:-	20		_			0			
One-third Consular Expenditure in China,		- [2	General S	er v ic	.	•	- ·	•					
	Amount of Extra Receipts realised in	the	General S China	-	-	•	- · -	-		4,510	18 4		
	Amount of Extra Receipts realised in	the	General S China Japan and	- Siar	n	- lar Expen	dit	- - ire i	n China.1	4,510 3,994	18 4		



VOTE 2.—CONSULAR SERVICES—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- -Caused by lapses of salary on occasions of vacancies and leaves of absence.
 -Some of the additional allowances granted in consequence of the state of affairs in Turkey were charged to this B.-Sub-Head.
 - These Excesses were also caused by the state of things in Turkey, which, as regards the latter Sub-Head, led to C. These Excesses were also caused by the state on D. a great increase in the expenditure for telegrams.

- Observation not considered necessary.

 The contributions for Marseilles and Leghorn did not come in course of payment within the period of this account.
- G .- The contribution to the Deaconess's Hospital at Alexandria for 1876, as well as that for 1877, fell on this account. This Sub-Head showed a Saving in 1876-77.

H .- Caused chiefly by the state of things in Turkey.

- This Sub-Head has been set up to meet the expenses down to the 31st of March last, of the new Establishment of Student Dragomans at Constantinople.
- J .- The partial reorganisation of the Service in China caused the Saving arising from lapses of salary on occasions of vacancies to be greater than usual.

K .- This expenditure has been below the average. Rather less is taken for 1878-79.

L. Same as E.

-In the absence of Her Majesty's Minister there was less frequent necessity for sending telegrams. N.

-Accounted for by the discontinuance of charges for freight on remittances of specie to Her Majesty's Consuls. 0.-

This expenditure is decreasing. Rather less is taken for 1878-79.

Caused by a charge which was suspended in 1876-77.

-Cannot be estimated for with precision.

S.—The expenditure for salaries under this heading has been affected similarly to that in China, and particularly in the case of the Judgeship of the Supreme Court, the vacancy to which was not filled up till late in the financial year.

T.—Same as K.

- -Caused by the payment of the outfit and passage of the new Judge to the Supreme Court.
- This is above the average, some special expenditure having been necessary at the Legation at Yedo.

X .- This expenditure is below the average. It is, perhaps, rather over estimated.

A diminution in the number of prisoners has caused the expenditure under these headings also to be below the Z. average, the medicines and medical comforts necessary for prisoners being charged to the latter Sub-Head.

A. A.—Same as R.

Note.—The following Bxtra Allowances were paid from this Vote to Members of the Consular Service during the Year:—

				£. s. d.
To the Consul General at Bucharest, in consequence of the state of affairs in Turkey	-	•	-	- 112 10 -
To the Consul General at Belgrade, in consequence of the state of affairs in Turkey	-		-	- 116 4 3
To the Consul at Rustchuk, in consequence of the state of affairs in Turkey	-	-	-	- 75
To the Consul at Varna, in consequence of the state of affairs in Turkey -	-	-	-	- 112 10 -
To the Consul at Bosna Serai, in consequence of the state of affairs in Turkey -	-	_	-	- 63 9 3
To the Consul at Adrianople, in consequence of the state of affairs in Turkey -	-	_	_	- 140 12 6
To the Consul at Salonica, in consequence of the state of affairs in Turkey		-	-	- 75
To the Consul at Scutari, in consequence of the state of affairs in Turkey	-	-	-	- 150
To the Consul at Erzeroum, in consequence of the state of affairs in Turkey -			-	- 112 10 -
To the Vice Consul at Mostar, in consequence of the state of affairs in Turkey -		-	_	- 75
To the Vice Consul at Bourgas, in consequence of the state of affairs in Turkey -	_	_	_	- 125
To the Consul at Kustendji, in consequence of the state of affairs in Turkey -	_	_	_	- 50
•		_		•
Paid from the Diplomatic Vote:—				
To the Consul at Valparaiso, as Acting Chargé d'Affaires	•	•	-	- 500
To the Consul at Lima, as Acting Chargé d'Affaires		-	-	- 488 18 11
To the Consul at Tangier, as Acting Chargé d'Affaires	-	-	-	- 19 - c
To the Vice Consul at Bogota, as Acting Chargé d'Affaires	-	-	-	- 350 5 6
To the Vice Consul at Shanghai, for Services in connection with the Yunnan Mission	-	-	-	- 16 10 7
To Assistant in China, as Acting Chinese Secretary	-	_	-	- 10
Paid by the British Museum:—				
To the Consul at the Pireus, for Vases, Coins, &c., sold to the Museum	_	_	_	- 297
To the Consul at Crete, for Vases, Coins, &c., sold to the Museum			_	. 50
To the Consul at Palermo, for Vases, Coins, &c., sold to the Museum		•	-	- 16
	-	-	-	- 13
To the Vice Consul at Trebizond, for Vases, Coins, &c., sold to the Museum	-	•	•	- 10

EXTRA RECEIPTS.—The sum due from Indian Revenues for one-third the net cost of Consular Expenditure in China in On the other hand, the arrears on this account for the three 1876-77 has not yet been received from the India Office. years up to the 31st of March 1876 have been recovered.

The Surplus of 5,794 l. 1 s., shown on the Account of the Vote "Consular Services," for the year ended 21st March 1877, has been surrendered.

Foreign Office, 30 November 1878.) R. B. Alston, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 2.

CONSULAR SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been Excess of Expenditure beyond the sums voted under the following Sub-Heads :-

GENERAL SERVICE:

Sub-Head B.—Office Expenses and Rent.

Sub-Head C.—Special Services, Outfits, &c.

Sub-Head D.—Postage and Telegrams.

Sub-Head G.—Hospitals.

Sub-Head H.—Relief to Distressed British Subjects.

Sub-Head I.—Student Dragomans.

SERVICES IN CHINA, &c.:

Sub-Head M.—Printing and Stationery.

Sub-Head Q.—Medical Attendance.

SERVICES IN JAPAN AND SIAM, &c.

Sub-Head U .- Outfits and Travelling.

Sub-Head V.—Printing and Stationery.

Sub-Head A.

2. Sub-Head A.—Under this Sub-Head is included a payment of 551. 8s. 8d. to a second Secretary in the Diplomatic Service as Superintendent of the Student Dragomans at Constantinople, and a note to this effect should have been added to the Account.

Sub-Head E.

3. Sub-Head E.—With reference to my remarks on the payments for the repairs and maintenance of houses and gardens charged against the Diplomatic Vote, all similar charges against the Consular Vote have, at my instance, been recovered from the Vote taken by the Office of Works with the exception of the cost of maintaining a garden at Alexandria, referred to in the letter of 13th May 1878, annexed to my report on the Diplomatic Vote.

In connection with the same point I called the attention of the Accounting Officer in

my letter dated 5th November 1878, annexed, to the want of uniformity in defraying expenditure incurred on account of the maintenance of British cemeteries abroad; but I have up to this time received no intimation that any change in the present system

will be adopted.

Under this Sub-Head are also included certain payments at Alexandria, Constantinople, and Smyrna, for the supply of fuel and light, which, if chargeable against the public, should, in my opinion, be defrayed by the Office of Works.

Sub-Head H.

4. Sub-Head H.—The Accounting Officer has included in his charges under this Sub-Head the payment of certain hotel bills incurred by British subjects previous to their

applying for relief.

Under the Act 6 Geo. 4, c. 87, s. 18, relief to distressed British subjects may be expended in pursuance of any rules laid down by the Secretary of State, or of any Orders in Council; but in the instructions, which are the only means of guidance afforded to Consuls, it is directed that payments to distressed British subjects are to be limited to cases of real and urgent distress, and are not available for persons who leave Great Britain either in speculative search of employment, or under engagements for work abroad. The annexed correspondence will show that it does not appear to be thought desirable to comply with the strict terms of the Act by issuing an Order in Council.

Sub-Head I.

F.

5. Sub-Head I.—This is a new Sub-Head inserted by the Accounting Officer under additional Sub-Head. the authority conveyed in the Treasury letter of 13th June 1877, an extract from which is annexed. I think it right, however, to point out that in addition to the sum here charged, the salary of one Student Dragoman is paid out of Sub-Head A. of the Diplomatic Vote, as provided in the Estimates for that service, whilst the salary of the Super-intendent is as referred to in paragraph 2 of this Report charged to both the Diplomatic and Consular Votes, but not to this Sub-Head in the Consular Vote.

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6. Sub-Head L.—

VOTE 2.—CONSULAR SERVICES—continued.

6. Services in China.—Sub-Head L.—Under this Sub-Head are included certain re-Sub-Head L. payments of hotel expenses incurred by Consular Officers whilst removing from one station to another, the incidence of which upon this Vote under the present limitations of the Sub-Head, I am not prepared to concur in, although I have not felt it necessary to report the charge as inadmissible on the present occasion. In the correspondence annexed the views of the Office of Works, of the Foreign Office, and of the Treasury, are stated at length, as well as the reasons which have led me to support the view of the Foreign Office.

G. H. L. J. R.

The Net Surplus to be surrendered is, as shown by the Account, 5,345 l. 0 s. 8 d.

•									£.		
Grant -	-	-	-	-	-	-	-	-	247,894	_	-
Expenditure	-	-	-	-	-	-	-	-	242,548	19	4
				Ne	t Surj	plus		-	£. 5,345	_	8

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Exchequer and Audit Department, 5 November 1878

Sir.

THE attention of the Comptroller and Auditor General having been called to a small charge for Telegrams included by the Consul at Odessa, in his Account (Sub-Head D., Voucher 31, September 1877), as having been incurred in connection with repairs to be done to the cottage of the guardian of the Crimean Cemeteries, I am²directed to take this opportunity of bringing before the Marquess of Salisbury the whole question of these payments, and to request you to move his Lordship to take such steps as will establish an uniform system of charging payments of this nature.

Upon reference to the accounts rendered to this Department, it would seem that great diversity of practice obtains; for example, in the Ionian Islands and at Bayonne, the Sub-Head "Incidents," of the Consular Vote is charged with the maintenance and custody of the British Cemeteries, whilst at Tunis, Tripoli, and Barcelona, similar charges are defrayed out of the Sub-Head Chapels and Chaplains. It moreover appears that in the cases of cemeteries in the Bosphorus and at the Piræus the charges for the

moreover appears that in the cases of cemeteries in the Bosphorus and at the Pirseus the charges for the salaries of the custodians are paid from the Civil Contingencies, and the maintenance of the grounds from the Vote taken by the Office of Works, whilst the cost of maintenance of the cemeteries in the Crimea, heretofore divided between the Army Vote and the Office of Works, is in future to be borne wholly by the latter Department.

The charge incurred by Mr. Consul Stanley, above referred to, is of so trifling an amount (13 roubles), that the Comptroller and Auditor General would not have thought it necessary to raise any question as to its incidence on the Consular Vote (though it seems to him to fall more properly upon that taken by the Office of Works); but he is strongly of opinion that the time has now arrived when, after consultation with the Lords Commissioners of Her Majesty's Treasury, the Secretary of State for Foreign Affairs should adopt if possible a uniform system. should adopt, if possible, a uniform system.

F. B. Alston, Esq., Foreign Office.

I have, &c. (signed) H. Treherne.

(B.)

QUERY, No. 58.

Description of the Voucher.	Query or Observation.
Sub-Head H. Relief to D. B. S. Voucher 8, December, Bordeaux, 14 l. 3 s. 2 d., includes Hotel bills, Noember, 98 francs 80 cents., December, 75 francs.	It is requested that a reference may be given to the Clause of the regulations under which relief is to be given to distressed British subjects, by which charges of this nature are to be defrayed by the public. (Vouchers enclosed.)

Answer of the Accounting Officer.

The Act 6 Geo. 4, c. 87, s. xviii, authorises the reimbursement to Consuls of sums expended by them in the succour and relief of distressed British subjects. In this particular case there was no alternative but to pay the hotel bills. The Consul seems, however, to have effected a reduction in the charges, from an estimated amount of 18 l. to 14 l. 3 s. 2 d.

Foreign Office, 26 July 1878.

(signed) F. B. Alston.

0.12.

VOTE 2.—CONSULAR SERVICES—continued.

(C.)

Exchequer and Audit Department,

Sir,

The Comptroller and Auditor General has under consideration your reply to Query, No. 58, on the account of the Grant for Consular Services, 1877-78, relative to the payment of certain hotel bills incurred by Mr. Ferguson Gilbert, and charged against the Vote as Relief to Distressed British Subjects. In reply, I am directed to inform you that the Comptroller and Auditor General is unable to perceive how charges of this nature fall within the scope of the clause of the Act referred to, and he is of opinion that expenditure of this character should be referred to and sanctioned by the Treasury before being charged against the Parliamentary Vote. As, however, it may happen that the Consul at Bordeaux has in this case acted in conformity with instructions contained in an Order of Council, issued subsequent to the First Report of the Committee of Public Accounts in Session 1871, apparently contemplated in to the First Report of the Committee of Public Accounts in Session 1871, apparently contemplated in para. xviii, page vi. of that Report, I am to request that you will be good enough to furnish the Comptroller and Auditor General with a copy of any such Order in Council, in order that he may apply a more satisfactory test to the charges included from time to time under this Sub-Head of the Vote.

F. B. Alston, Esq., Foreign Office.

I have, &c. ed) C. A. de Valmer. (signed)

(D.)

Sir,

Foreign Office, 6 December 1878.

In reply to Mr. de Valmer's letter of the 6th of August, I am directed by the Marquess of Salisbury to state to you that no Order in Council has been issued laying down rules for the relief of distressed British subjects.

British subjects.

I am further to state that it has been the practice of this office from time to time to consult the Treasury in special cases, as, for instance, with regard to the relief to be afforded to British subjects thrown into distress through the war in Turkey, and that there would be no objection on the part of the Secretary of State to referring all cases in future to the Treasury should you be of opinion that such a course would be desirable; but with regard to an Order in Council, I am to refer you to the evidence of the Treasury Officer of Accounts before the Select Committee on Public Accounts in 1871, in which it was pointed out that it was better to leave these regulations to the direction of the Treasury than to attempt to embody them in an Order in Council, and I am to say that in that opinion Lord Salisbury concurs.

The applications for relief are made under circumstances of an ever-varying character, and refuse to admit of strict classification; and his Lordship considers that it would be very undesirable to fetter the discretion of the responsible authorities in dealing with them by stringent and not always applicable rules laid down in an Order in Council.

I am. &c.

The Comptroller and Auditor General.

I am, &c. ned) F. B. Alston. (signed)

 $(\mathbf{E}.)$

Sir, Foreign Office, 13 January 1879.

I AM directed by the Marquess of Salisbury to transmit to you, for your information, a copy of the answer which has been returned by the Treasury to the letter from this office, enclosing copies of the late correspondence between your Department and myself with regard to the necessity of an Order in Council for authorising the expenditure incurred in the relief of distressed British Subjects.

The Comptroller and Auditor General.

I am, &c. (signed)

(E. 1.)

(19,881-78)

My Lord,

In reply to your letter of the 6th ultimo, enclosing copies of correspondence with the Comptroller and Auditor General respecting the necessity for an Order in Council for authorising the expenditure incurred in the relief of distressed British Subjects abroad, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords entirely agree with the Secretary of State in the views which he has expressed in his letter of the 6th December 1878 to the Comptroller and Auditor General.

The Votes taken in the current Estimates for this relief are of very modest amount, 800 l. in all, including both the General Diplomatic and Consular Services, as well as the special branches in China and Japan.

and Japan.

My Lords have no reason to complain of anything connected with the administration of these Votes; and they are convinced that any attempt to regulate them beyond the point at which they are now regulated by usage and official precedent would not promote economy, and would raise without any practical necessity to do so, many most difficult questions.

The Lord Tenterden, K.C.B., Foreign Office.

I am, &c. ed) R. R. W. Lingen. (signed)



No. 2.—Consular Services—continued.

(F.)

My Lord,

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury Lord Derby's letter of the 21st ultimo, in which he proposes that the Diplomatic Establishment of Dragomans at Constantinople should be amalgamated with the Consular, and that the admission to this service should be by open competition only; that with this view a certain number of student Dragomans should be appointed at once, with salaries of 200 l. per annum each, with lodgings and instruction, and to be under the superintendence of one of the members of Her Majesty's Embassy, who should receive an annual allowance, and that in order to meet a portion of the increased expenditure which will be incurred, the salary of the Archivist should be reduced to 250 l., and the offices of the second and of the student Dragomans, with salaries of 650 l. and 250 l. per annum respectively, should be abolished.

They also approve of the appointment of six student Dragomans, with salaries of 200 l. each, lodging and instruction, to be found them at the public expense, and also of an allowance at the rate of 300 l. to Mr. Baring for superintending the instruction of the students, on the understanding that steps will be taken at once for reducing the salary of the Archivist, and abolishing the present offices of the second and student Dragoman.

The Under Secretary of State, Foreign Affairs.

The Comptroller and Auditor General.

I am, &c.
i) W. H. Smith. (signed)

(G.)

Foreign Office, 20 November 1877. I am directed by the Earl of Derby to transmit to you the accompanying correspondence as marked in the margin, from which it will be observed that there is some difference of opinion between this office and the Office of Works as to the Vote which should in certain cases bear the lodging expenses of Consular Officers in China and Japan after their arrival at the port to which they have been appointed, until the quarters assigned to them are ready for occupation.

The correspondence fully sets forth the circumstances under which the expenses were incurred, and as there is no question as to the expenditure having been properly disbursed on the public service, Lord Derby would feel obliged if you would favour him with your views on the point at issue.

I am, &c. (signed)

(G. 1.)

reption of the following Extract, the Correspondence referred to in Mr. Alston's Letter is not printed, as its nature is sufficiently indicated by the subsequent Correspondence resulting from it. With the exception of the following Extract, the Cor

EXTRACT of Despatch from Sir H. Parkes to the Earl of Derby, dated 11th April 1877.

It appears to me that all lodging expenses properly incurred by an officer after his arrival at his post, and when he has, therefore, ceased to travel, are clearly chargeable to the Vote for Rent, and that his account for travelling expenses should be closed as soon as he arrives at his post.

(H.)

Exchequer and Audit Department, 27 November 1877.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 20th instant, and its enclosures, relative to the charge for lodging expenses incurred by Consular Officers in China and Japan after their arrival at the port to which they have been appointed until the quarters assigned to them are ready for occupation; and I am to acquaint you, for the information of the Earl of Derby, that the Comptroller and Auditor General concurs in the views taken by his Lordship that all such charges should be defrayed out of the Vote taken by the Office of Works, Class I., Vote 25.

It appears to the Comptroller and Auditor General that, in addition to the irregularities which might arise from an officer including in his travelling expenses lodging charges incurred after the conclusion of

arise from an officer including in his travelling expenses lodging charges incurred after the conclusion of his journey, there would be no advantage to the public, but decided inconvenience to the Accounting Officer and to the Examiners in this Department, if distinctions such as those raised by the Office of Works were once admitted as forming a sufficient ground for inserting charges so similar in character in the accounts of two Departments of the State, both drawing their funds from the same ultimate source.

The Comptroller and Auditor General therefore altogether endorses the views expressed by Sir Harry Parkes, and trusts that in future all expenditure of this nature in China and Japan may be classified in accordance with the definite principle laid down in his Despatch of 11th April 1877.

F. B. Alston, Esq., Foreign Office.

I have, &c. ed) H. Treherne. (signed)

(I.)

Treasury Chambers, 30 April 1878. I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copies of a correspondence which has taken place between the Foreign Office, the Office of Works, and this Department, relative to the repayment to Consular Officers in China and Japan of hotel expenses incurred whilst removing from one station to another, and to state, with reference thereto, that my Lords are disposed to concur in opinion with the First Commissioner of Works "that where there "exists at the port to which an officer is sent a residence, whether permanent or hired (the rent of the latter

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0.12.

VOTE 2.—CONSULAR SERVICES—continued.

"latter being paid by the Works Department), the claim for hotel expenses incurred whilst waiting to enter upon the occupation of such residence, is fairly chargeable to the Vote administered by the Office of Works, provided that the delay in taking possession be in any way attributable to the action of the "Works officers;" and to consider that any other expenditure which may be authorised by the Secretary of State as having been incurred by a Consular Officer on this account, should be charged to the Vote administered by the Secretary of State for Foreign Affairs. With regard to the objection entertained by you to such expenditure being charged to Sub-Head I. "Travelling," of the China Consular Vote, my Lords would suggest whether this might not be obviated by adding to the Sub-Head words to this effect: "Expenses contingent on Removal, or taking up Appointments."

The Comptroller and Auditor General.

I am, &c. (signed)

(I. 1.)

Her Majesty's Office of Works,
My Lords,
12, Whitehall-place, S.W., 13 March 1878.
I BEG leave to acquaint your Lordships that a question presenting some difficulties has arisen between
the Foreign Office and this Department, as to the liability of this Board to repay to certain Consular
Officers in China and Japan the amount of hotel expenses incurred by them whilst removing from one
station to another

In dealing with such claims, this Board have laid down the principle that, where there exists at the port to which an officer is sent a residence, whether permanent or hired (the rent of the latter being paid by this Department), the claim for hotel expenses incurred whilst waiting to enter upon the occupation of such residence is fairly chargeable to the Vote administered by this office, provided that the delay in taking possession be in any way attributable to the action of the Board's officers, where, however, there being no official residence, an officer on landing at the port of his destination becomes entitled to a fixed allowance in lieu of lodging, the Board hold that no claim for hotel expenses should be made against them, it being immaterial to them whether the officer in question provides himself with a house or lives at an hotel. It should be noted that the hotel charges include board, and in some cases wine.

In accordance with these principles the Board consented in December 1875, to certain hotel expenses

In accordance with these principles the Board consented, in December 1875, to certain hotel expenses incurred in 1873 by Mr. Annesley and by Mr. and Mrs. Troup being charged to Sub-Head A., Rents, of the Vote for Legation and Consular Buildings administered by this Department, inasmuch as the expenses in question had been incurred after the officers had arrived at their respective stations, and because the Board's officer was not yet in a position to find them the accommodation to which they were entitled.

In February 1876, however, a ciaim of 35 dollars was made upon this Department by the Foreign Office, the best of the property of the state of the property of the state of the property of t

on behalf of Mr. Hodges, for reimbursement of expenses incurred at the Occidental Hotel, at Nagasaki, in June 1874, whilst waiting for quarters; this claim stands on a totally different footing.

The Board did not consider that they were liable to defray this charge, inasmuch as Mr. Hodges, upon reaching Nagasaki, became entitled to a lodging allowance of 40 dollars a month, and they were, therefore, of opinion that either that portion of his hotel expenses, which is for lodging only, should be covered by this allowance, or that the whole should be included in his claim for travelling expenses, against the Foreign Office

this allowance, or that the whole should be included in his claim for travelling expenses, against the Foreign Office.

In October 1876 a further claim of 52 dollars 40 cents. was made upon this Department by the Foreign Office, for hotel expenses incurred by Mr. Cooper, at Shanghai, where he was for some time detained pending the vacation of the Interpreter's quarters, at that time occupied by Mr. and Mrs. Jamieson.

The delay which Mr. Cooper experienced in obtaining possession was attributable to circumstances altogether beyond the control of the Board, and of which they had no cognisance; and they were of opinion that any claim for expenses incurred on that account should clearly come under the head of Travelling Expenses, payable by the Foreign Office, and should not be allowed to be a charge against the Vote accounted for by this Department, otherwise the Board would have been paying for the accommodation of an officer for whom a house was provided.

The Secretary of State for Foreign Affairs maintains that there is no real difference between the various cases above referred to, and that they all equally partake of the nature of rent or lodging allowance, and are payable by this Department. Sir Harry Parkes, moreover, to whom the case of Mr. Hodges has been referred, observes that it appears to him that all lodging expenses properly incurred by an officer after his arrival at his post, and when he has therefore ceased to travel, are clearly chargeable to the Vote for Rent, and that his account for travelling expenses should be closed as soon as he arrived at his post.

Having regard to the difference of opinion between the two Departments, the Earl of Derby thought it best to place the whole correspondence on the subject before the Comptroller and Auditor General, with the view of eliciting that officer's opinion as to the Vote on which the expenses should properly be borne.

The Comptroller and Auditor General states that he concurs in the view taken by the Earl of Derby, that all such charges should be

were once admitted to be a sufficient ground for inserting charges, so similar in character, in the accounts of two Departments of the State, both drawing their funds from the same ultimate source.

I am still of opinion, however, that the claims in question, which, as I have pointed out above, include a charge for board, partake more of the nature of an allowance for subsistence than of an allowance for lodging, and are not fairly chargeable to the Vote administered by this Department, which is only concerned to provide accommodation, or an allowance in lieu thereof.

cerned to provide accommodation, or an allowance in new thereor.

If the view of the Foreign Office and the Exchequer and Audit Office is correct, as the regulations stand at present, an officer might indefinitely prolong his stay at an hotel at the public expense, and unless some very strict rules were laid down great abuse might ensue.

In the circumstances I have no alternative but to submit the whole question for your Lordships' con-

sideration, and to request your instructions thereon.

The Right Honourable the Lords Commissioners of Her Majesty's Treasury.

I am, &c. Gerard Noel. (signed)



VOTE 2.—CONSULAR SERVICES—continued.

(I. 2.)

Sir,

Treasury Chambers, 20 March 1878.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit herewith a copy of a letter, dated the 13th instant, from the First Commissioner of Works, relative to a question of the liability of the Board of Works to repay to certain Consular Officers in China and Japan the amount of hotel expenses incurred by them whilst removing from one station to another; and I am to request that you will lay the same before the Earl of Derby, and move his Lordship to favour my Lords with his observations thereupon.

The Under Secretary, Foreign Office.

I am, &c.
William Law. (signed)

(I. 3.)

Sir,

Foreign Office, 2 April 1878.

In compliance with your letter of the 20th ultimo, respecting the liability of the Office of Works to repay, in certain cases, the hotel expenses of Consular Officers moved from one station to another, I am directed by Her Majesty's Secretary of State for Foreign Affairs to request that you will state to the Lords Commissioners of Her Majesty's Treasury as follows:—

Members of the Consular Service, in China and Japan, are provided with quarters in two different ways: either they are assigned a house or apartment, the property of, or provided by, the Government, or they receive an allowance, out of which they provide quarters for themselves. In the latter case the choice, as the Board of Treasury can well imagine, is very limited, so much that the incoming officer in practice almost necessarily takes over the house, or apartments, occupied by his predecessor. It has happened, in the case of quarters provided by the Government, that the house was not ready when the officer reached his post; so also in the case of quarters provided out of the allowance, it has happened that those were not vacated at the actual moment of the officer's arrival. In either case it is necessary the officer should be housed during the interval, and the only practicable arrangement is to send him to an hotel; the Office of Works admits its liability in the one case, but objects to do so in the other. There is, however, no practical difference between the two cases, and whatever be the rule in the one should be the rule in the other also. It would be most inconvenient to charge the former to Class I., and the latter to Class V.; and the Comptroller and Auditor General has very properly objected to the latter being charged as expenses of travelling.

the latter to Class V.; and the Comptroller and Auditor General has very properly objected to the latter being charged as expenses of travelling.

The First Commissioner points out that the claims in question include a charge for board, and he observes that, as the regulations stand, an officer might prolong his stay at an hotel indefinitely. It is not asserted that such an abuse has actually occurred, or is likely to occur, and the contingency is so improbable in view of the supervision exercised, as hardly to merit consideration; but so far as the Office of Works may think it necessary that such a contingency should be provided against by regulation, Her Majesty's Secretary of State will be quite ready to consider with the First Commissioner what further regulation should be adopted; but it must be borne in mind that in a service so peculiar, and carried on under such trying conditions as that of the Consular Establishments in China and Japan, the application of an absolutely fixed rule may become at times impracticable. In such cases something must and ought to be left to the judgment of the officers in charge. The claims objected to by the Office of Works are believed not to be excessive, and as they occur at unfrequent intervals, Her Majesty's Secretary of State considers that they may be safely left to be settled by the officer of the Department of Works, in communication, as the case may be, with Her Majesty's Minister at Peking or Yedo. An officer should not be allowed to put up at an hotel if he finds quarters ready for him on arrival, but if these are under repair, or are temporarily occupied by some other officer retained at his post on public grounds, there is no alternative but to send the newly-arrived officer to an hotel till some other arrangement can be made.

The Secretary to the Treasury.

I am, &c. (signed) Julian Pauncefote.

(I. 4.)

Her Majesty's Office of Works,
My Lords,
In returning to your Lordships herewith Sir Julian Pauncefote's letter of the 2nd instant, referred to
me by Mr. Cole's Minute of the 5th instant, I beg leave to state that I see no reason for making any
addition to my report to your Lordships on the 13th ultimo, which clearly sets forth the points at issue
between this Department and the Foreign Office.

The question, therefore, which I must leave to your Lordships' decision is, whether this Department
can be fairly called upon to defray the hotel expenses of Consular Officers, (1) when their stay at an
hotel is dependent upon circumstances altogether beyond the possible control of this Board, or (2) when
such officers are in receipt of a lodging allowance, which dates, as this Department presumes, from the
day on which the officers report themselves at their respective stations.

In the first case your Lordships must bear in mind that this Board have no control over the movements of the officers, nor can they take any steps towards causing the occupant of a residence to vacate
the same in sufficient time to admit of its being available for his successor.

In the latter case it seems to me that the lodging allowance is intended to cover all expenses, and that,
as I have already pointed out to your Lordships, if it is issued to an officer on reporting himself at a
station, his subsequent residence, whether at an hotel or otherwise, is solely a matter for his own consideration, and that this Department should certainly not be called upon to defray any expenses for lodging
or board which he may incur.

The Right Honourable the Lords Commissioners of Her Majesty's Treasury.

I am, &c. (signed) Gerard Noel.



VOTE 2.—CONSULAR SERVICES—continued.

(J.)

Sir, Exchequer and Audit Department, 10 May 1878. I am directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Law's letter of the 30th ultimo, enclosing copies of a correspondence with the Office of Works and Foreign Office, relative to the incidence of the charge for the repayment of hotel expenses incurred by Consular Officers

of the 30th ultimo, enclosing copies of a correspondence with the Office of Works and Foreign Officers removed from one port to another.

The Comptroller and Auditor General, having fully expressed his view upon the point under discussion between the Secretary of State for Foreign Affairs and the Chief Commissioner of Works, does not consider it necessary to repeat the reasons which led him to the conclusion expressed in his previous letter to the Foreign Office; but as Mr. Noel, in his letter of the 13th March last, seems to ground his objection to the payment out of the Vote administered by his Department, of the lodging allowance to Consular Officers after their arrival at their ports of destination, on the fact that hotel expenses (it is presumed in the sense of charges for board and wine) are mixed up in such charges, the Comptroller and Auditor General directed the re-examination of this Sub-Head of the Consular Vote, for the past two years, with the view of discovering whether any such charges had been passed, either by the Foreign Office or by this Department, without challenge or special authority.

The enclosed statement will show that, with the single exception of Mr. Mongan, who was temporarily in charge of the Chefoo Consulate for 24 days only, no such mixed charge has ever been allowed against the Consular Vote, nor would the examiners in this office feel themselves authorised to pass any such expenditure without specific sanction. Under these circumstances the Comptroller and Auditor General cannot but think that the contention of the Chief Commissioner, that the hotel and lodging expenses are mixed up together, is not borne out by facts, as is shown in the enclosed statement, and that the Consular Vote bears all maintenance charges when properly authorised. The Comptroller and Auditor General, therefore, while regretting that their Lordships should not concur with him, cannot but retain the opinion that the plan proposed by the Foreign Office is that most in consonance with the principles of cor

To the Secretary of the Treasury.

I have, &c. aed) H. Treherne. (signed)

Note.—It is not considered that publication of the statement referred to in this letter is in any way necessary.

(K.)

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, the accompanying copy of a Minute of this Board, dated the 6th instant, on the subject of the charges for hotel expenses incurred by Consular Officers in China and Japan, on their removal from

The Comptroller and Auditor General.

K. 1.

I am, &c (signed) William Law.

(K. 1.)

COPY of TREASURY MINUTE, dated 6th June 1878.

My Lords have before them communications from the First Commissioner of Works, the Assistant

Secretary at the Foreign Office, and the Auditor General, on the subject of the charges for hotel expenses, incurred by Consular Officers in China and Japan, on their removal from one station to another. The First Commissioner, while willing to admit that when the rent of an official residence, whether permanently or temporarily hired, is paid by his Department, such expenses should be defrayed from the Vote under his control, provided that the delay in taking possession is due to the action of the officers of his Department, maintains that, where there is no official residence, but that the officer receives a fixed allowance in lieu thereof, no claims should be preferred against his Department, especially as hotel charges

allowance in lieu thereof, no claims should be preferred against his Department, especially as hotel charges include board, and in some cases wine.

The Foreign Office and the Auditor General contend that there is no practical difference between the two cases which are referred to by the First Commissioner of Works, that it would be very inconvenient to divide the expenditure on this account between the Votes under the control of the Secretary of State (Class V.), and of the First Commissioner of Works (Class I.); and that the contention of the latter that hotel expenses frequently include a charge for board and wine, is scarcely borne out by facts, and would be easily detected by the examiners in the Audit Office.

It appears to my Lords that the chief difficulty has arisen by including under Sub-Head B., China Rents, Vote 21, Class I., not only all rents actually paid by the officers of the Department of Works, but also the allowances given in lieu of residences to Consular Officers; and they are of opinion that a distinction should be made between these charges, the former, i.e., the rents actually paid by the Department of Works being alone provided for in Class I., but any allowance given in lieu of residence being provided in Class V., Vote 2, China and Japan, either under a separate Sub-Head, or by an addition to the wording of one of the present Sub-Heads.

VOTE 2.—CONSULAR SERVICES—continued.

STATEMENT of the EXPENDITURE in the Year 1877-78, under those Sub-Heads of the Vote for CONSULAR SERVICES (GENERAL), which are not Estimated for in Detail.

COUNTRY AND RESIDENCE.	Rank.	Special Services, Outflts, and Travelling.	Poetage,	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Student Dragomans.	Total.
USTRIA AND HUN	BARY:	£. s. d.	£. s. d.	£. s d.	£. s. d.	£ d.	£. s. d.	£. s. d.	£. s. d
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Fernando Po -	Consul	10 19 3		- 11 6					11 10 9
BRAZIL:									
Rio de Janeiro - Maranham Permambuco - Bahia	Vice Consul - Consul - ditto -	20 14 10		- 16 - 30 2 10	 430 6 1 312	: :	11 10 -		21 10 10 12 10 - 471 18 11 312
Rio Grande do Sul Santos	ditto ditto	88 8 10 218 19 8	2 4 10	: :	: :			: -	90 13 8 218 19 1
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Valparaiso Coquimbo	Consul ditto	: :		- 16 -	: :	: :	6 9 -	: :	6 9 - - 16 -
COLOMBIA:	_								
Savanilla Panama Chagres and Colon	Consul ditto Vice Consul -	63 1 8	5 16 8	- 9 5	: :		66 18 6 12 3 -		5 16 8 130 9 7 12 3 -
COSTA RICA:	Consul		27 11 6				_		27 11 (
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Copenhagen St. Thomas	Consul ditto	21 15 11	- 9 7	: :	188 -	: :		: :	- 9 7 206 15 11
EGYPT:									
Egypt	Agent and Consul General.		6 10 9	- •		100	•		106 10
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Paris	Consul			- 10 10					- 10 10
Calais Havre	ditto	: :	- 19 1 5 6 5	•	: :	: :	- 2 6	: :	1 1 5
Cherbourg Brest	ditto ditto		- 5 5 15	8 18 9			- 15 4		9 19 6
Nantes	ditto						3 - 10		3 - 10
Bordeaux Bayonne	ditto - Vice Consul -			1	: :		14 8 2	: :	14 8 :
Marseilles	Consul		- 9 8				25 16 1		26 5
Algiers	ditto Consul General -	14 8 5	- 5 11 1 5 7						- 5 1 15 14
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VOTE 2.—CONSULAR SERVICES—continued.

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Batavia Surinam -	• •	Consul ditto	: :	- 19	17 -	-	:	•	-		-	•	-		:	27 -	2 10	-	-		2 17	
NICARAGUA:																						
Grey Town -	-	Consul		93	11 -	-	•	-	-		-	-	-	-	-	-	-	-	-	93	11	-
PERSIA:																						
Tabreez - Resht	-	Consul G Consul	eneral	84	15 4		:	-		16 16		•	-	-	-	:	-	:	-	205 –	11 16	
PERU:																						
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VOTE 2.—CONSULAR SERVICES—continued.

PORTUGAL: Lisbon Commadeira - di St. Michael's - di Cape Verde di Loanda - Vice RUSSIA: St. Petersburg - Commadeira - di Warsaw - Commadeira - di Taganrog - Commadeira - di Taganrog - Commadeira - di Taganrog - Commadeira - di Taganrog - Commadeira - di SANDWICH ISLANDS: Honolulu - Commadeira - Commadeir	isul tto itto itto e Consul -	£. 1,754		258 - 12 2	7 i	6	£. 858 1	e. d. 17 2	£. s.	-	£. s. d.	£. s. d. 220 10 10	£. s. d.	£. s. d.
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Santo Domingo - Vice SPAIN: Bilbao Con	sul General -	11	11 -	9	3 :	2	-	-	-	•		1 12 11		22 7 1
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VOTE 2.—CONSULAR SERVICES - continued.

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Belgrade Agent and General Bucharest ditto Galatz Consul Jassy Vice Consul Bosnia Consul ditto Consul Ge Adrianople - Consul Dardunelles - Salonica General Scutari ditto Philopoppolis - Vice Consul Vice Consul ditto Consul ditto Vice Consul Vice Consul	neral -	34 - 135 140 150 518 486	8 4 6 6 - 10 8 8 - 7 9 3 -	17 4 4 7 9 7	1 4 7 - -11 9 3 8 6 3 12 4 7 4 18 0 7	10 2 1 2 1 1	175 777 5	17	- 2 - 7 7 7 - 3			626	13 7	-	12	9 5 5	81 13	6	47 136 193 398 2,963 566 4 251 296	18 (- 10 15 (4 (12 (16 -
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FIJI : Fiji Expenditure which cannot be localised		-	-			-	7	14	- 2	•	-	-	-	-	18 1	•	-			18 1 14 2

VOTE 3. GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of Colonial Local Revenue. and to defray the Salaries and Allowances of Governors, &c., and other Expenses in certain Colonies. in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.												nditure, with Grant.
SERV	CE.						GRA	NT.		Expenditure.	Less than Granted.	More than Granted.
In Aid of Local Reven	urs:						£.	s. 0	đ.	£. s. d.	£. s. d.	£. s. d.
A Heligoland	-	•	-	-	-	-	1,500	-	-	1,461 8 2	38 11 10	_
B.— Falkland Islands	-	-	-	-	-	•	3,500	-	-	3,500		_
C.—Leeward Islands	-	-	-	-	-	-	3,000	-	- 1	3,000	-	-
D West Coast of Africa Steamer -	-	-	-	•	-	-	3,000	-	-	3,000	-	_
E.—Gambia (in aid of Mail Service)	-		•	•	-	•	1,200	-	-	1,200		_
F.—Piji Islands	-	-	•	-	•	-	30,000		-	30,000		_
FA.—Transvaal Territory	•	-	-	•	•	-	100,000	-	-	100,000	-	-
FB.—Bahamas (Mail Service) -	-	-	•	-	-	-	1,081	-	-	1,081		_
SALARIES, &c. OF GOVER	NORS, &	kc. :										
G.—Bermudas	-	-	-	-	-	-	2,200	-	-	2,057 17 11	142 2 1	
H.—Bahamas	•	-	•	•	-	-	1,200	-	-	1,200	-	
I.—Western Australia	-	-	•	-	-	-	1,800	-	-	1,754 17 1	45 2 11	_
K.—Western Coast of Africa	-	-	-	•	-	-	2,500	-	-	2,454 11 -	45 9 -	-
L.—South Africa	-	-	•	-	-	-	2,000	-	-	2,000		-
M.—Windward Islands	-	-	•	-	-	-	8,250		-	8,085 14 6	164 5 6	l —
N.—Leeward Islands	• .		•	-	-	-	3,600	-	-	3,600		 .
O.—Passages of Governors and other	Colonia	ı Omo	ers	•	•	-	6,975	-	-	6,981 19 4		6 19 4
P.—Clergy, North America	-	-	-	-	•	•	1,426	-	-	1,318 15 6	107 4 6	-
Q.—Newfoundland Magistrates -	-	•	-	-	-	-	34	-	-	33 5 9	- 14 3	-
						£.	173,266	-	-	172,729 9 3	543 10 1	6 19 4
					De	duct	Deficit -	-	-		6 19 4	
					Ne	t Su	rplus to be	sur	700	dered £.	536 10 9	

£. s. d. Estimated Amount of Extra Receipts payable to Exchequer Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -- 30,516 - 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Saving occurred under the head of Coast Guard Establishment, part of the expenditure under that head being of a variable character.

 G.—Owing to a change in th Administration of the Government, half-salary was saved for a short period.

- I.—Same as G.

 K.—The saving arises from payment of salary for a short period at a reduced rate.

 M.—A saving occurred from payment of half-salary only, for Grenads, for a short period, and three-quarters only of the salaries of the Private Secretary and Clerks of the Governor in Chief of the Windward Islands came in course of payment in the year. Some trifling amounts of salary also were not drawn, at St. Vincent and Tobago, at the usual periods.

 O.—In consequence of the uncertainty which exists as to the changes which may occur in any year in the appointment of Colonial Governors, &c., it is impossible to estimate with confidence the requirements under this head of service. (There was a Supplementary Estimate in
- s case.)
 P.—The stipend of the Presbyterian Minister at Argenteuil was not claimed; and only nine months of a Widow's Pension came in course of ment in the year. On the other hand, a small halance of a Pension was paid earlier than had been anticipated. payment in the year. On the Q.—Rounding of Estimate.

Notes of Extra Remuneration in addition to those which appeared in the Estimate.

G.—Bermudas.—Colonel W. L. Morrison, who administered the Government from 10 May to 9 August 1877, receiving half salary, drew from Army Funds per diem, Pay at 26 s.; Extra Pay at 25 s. 10 d.; Command Pay, 10 s., and Servant's Allowance 3 s. Major General Sir R. M. Laffan, Governor, who received half salary from 26 June to 9 August 1877, and full salary after that date, drew from Army Funds, Unattached, Pay at 26 s. per diem.

I.—Western Australia.—Colonel Harvest, who administered the Government on half salary from 7 September to 11 November 1877, drew from Army Funds as Commandant, itations Allowance, 2 s. 4½ d., and Forage Allowance, 2 s. 7 d. per diem; and as Staff Officer of Pensioners, Consolidated Pay, 12 s. 11 d. per diem; Command allowance, 2 s. 6 d. per diem; and allowance on account of high price of provisions 3 s. per diem.

M.—Windward Islands.—Major Palmer, who received 25 l. 2 s. 9 d. for acting as Aide de Camp to the Governor in Chief from 1 April to 31 May 1877, drew from Army Funds per diem, Pay, 15 s.; Extra Pay, 15 s.; Servant's Allowance, 3 s.; Forage Allowance, 2 s. 6 d.; and Charge Pay, 5 s. And Lieutenant B. Cary, who received 6 l. 2 s. 3 d. for acting in a similar capacity from 17 to 31 December 1877, drew from Army Funds, Pay, 11 s. 7 d. per diem, and Servant's Allowance, 1 s. 6 d. per diem.

EXTRA RECRIPTS, £. 30,516. 0. 5.—These Receipts could not be foreseen by this Department when the Estimate was prepared; 15,516 l. 0s. 5 d. of the amount was received from the Government of South Australia, in repsyment of an amount which had been advanced by the Imperial Government (1842 to 1846) to meet interest on Bonds, &c. The remaining 15,000 l. was repaid by the Gold Coast Government on account of the advance of 35,000 l. in aid of local revenue, which was made by Parliament in 1874-75, on the understanding that it should be repaid if Colonial Funds should become available for the purpose.

The Surplus of 565 l. 18 s. 2 d., shown on the Account of the Vote "Grants in Aid of Expenditure in certain Colonies," for the year sided 31st March 1877, has been surrendered.

Colonial Office, 22 November 1878.

M. E. Hicks Beach.

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—continued.

STATEMENT of EXPENDITURE on account of Passages of Governors and other Colonial Officers, charged to the Vote of 1877-78.

Colonel R. W. Harley George Dundas -	-	-	Expenses in procee	ding	to B	Frenada to administer the Government - arbados, to administer the Government and in returning to St. Vincent.	£. 61 33	16	6
George C. Strahan, Go in-Chief of the Wi Islands.	vern ndw	ard				ction to the Out Islands of his Govern-	35	7	-
3. Des Vœux -	-	-				eeding to Trinidad to administer the ss of going on from Trinidad to St. Lucia.	120	2	10
Passage Ali	ow.	AN CE	s to following Offic	ERS	on A	APPOINTMENT or RETIREMENT:			
Sir Henry Barkly -		-	Governor -	-	- 1	Cape of Good Hope	500	_	_
Sir John Glover -	-	-	Administrator	-	-	Lagos	300	_	_
Sir A. Musgrave -	-	-	Governor -	-	-	Jamaica	350	-	_
C. H. Kortright -	-	_	Governor-in-Chief	-	-	West African Settlements	300	_	_
Sir R. M. Laffan -	-	-	Governor -	-	-	Bermuda ·	350	-	-
Sir J. H. Lefroy -	-	-	- ditto -	•	- 1	- ditto	350	_	-
Sir J. R. Longden	-	-	- ditto -	•	-	British Guiana	350	_	-
Ditto	-	-	- ditto -	•	-	Ceylon	700	_	-
C. H. Kortright -	_	-	- ditto -	•	-	British Guiana	350	_	-
Samuel Rowe -	-	-	Governor-in-Chief	-	-	West African Settlements	300	_	
Sir Harry St. George	Ord	-	Governor -	-	-	Western Australia	800	_	
Augustus F. Gore -	-	-	Lieutenant Govern	nor	-	Tobago	250	_	
Sir W. F. D. Jervois	-	-	Governor -	-	-	Transfer from Straits Settlements to South Australia.	600	-	-
Sir W. C. F. Robinson	-	-	- ditto -	-	-	Transfer from Western Australia to Straits Settlements.	658	16	(
Sir A. E. Kennedy	•	•	- ditto -	-	-	Transfer from Hong Kong to Queens- land.	436	-	11
Sir W. W. Cairns -	•	-	- ditto -	-	•	Transfer from Queensland to South Australia.	136	7	
			,			£.	6,981	19	4

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been an excess of Expenditure over the Estimate under Sub-Head O. Passages of Governors and other Colonial Officers.

Statement of Payments for Passages, &c., 1877-78.

2. A Statement of the Expenditure incurred in the year 1877-78 on account of Passages, &c., as prepared by the Colonial Office, will be found appended to the Account.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 536 l. 10s. 9d.

										£.	s.	d.	
Grant -	-	-	-	-	-	-	-	-	173	3,266	-	_	
Expenditure	-	-	-	-	-	-	-	-	172	,729	9	3	
				N	et Su	rplus		-	£.	536	10	9	

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

4. Of the sum of 30,516 l. 0 s. 5 d., which appears on the Account as Extra Receipts paid to the Exchequer, 15,516 l. 0 s. 5 d. is stated to be the amount received from the Government of South Australia in repayment of Advances by the Imperial Government from 1842 to 1846, to meet interest on Bonds, &c.

The remaining 15,000 l. was a repayment on account of a sum of 35,000 l. voted by Parliament to the Gold Coast Government in 1874-75, which was to be repaid when the

funds of the Colony permitted.

In reply to a communication which I addressed to the Colonial Office relative to the balance of 20,000 *l*., I have been informed, under date of 2nd November last, that the Secretary of State has proposed to the Treasury to take the necessary steps for the payment by the Colony of 13,000 *l*. to the Exchequer, leaving a balance of 7,000 *l*., which he considers the Colony may be able to pay at no very distant date.



VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—continued.

COLONIAL ACCOUNTS.

5. The Colonies in respect of which Votes were taken on the Estimates of the year Colonial Accounts "in Aid of the Local Revenues" were-

Aid.

- 1. Heligoland.
- 2. Falkland Islands
- 3. Leeward Islands.
- 4. West Coast of Africa Steamer.
- 5. Gambia (in aid of Mail Service).
- 6. Fiji Islands.7. Transvaal.
- 8. Bahamas (Mail Service).

HELIGOLAND.

Heligoland.

6 The Grant in Aid for this Government was 1,500 l.

The Local Revenue has been 160 l. 7s. 7d., and the Local Expenditure 1,277 l. 3s. 4d. The accounts, however, sent to my Department for examination refer only to 1,000 /. of the Parliamentary Grant, and certain rents, &c., and the expenditure met from these

In my Report on the Grants for 1876-77, I stated that I had reason to hope that for the future the accounts would exhibit the whole of the receipts and expenditure of the

The subject has been under the consideration of the Colonial Office and the Treasury. but no decision appears to have been yet made respecting the details of the account to be sent to my Department for examination.

An Abstract of the Account rendered for the year 1877-78 is appended.

GENERAL ANNUAL ABSTRACT or Account Current of Lieutenant Colonel Sir H. Fitzhardinge Maxse, Governor of Heligoland, from 1st April 1877 to 31st March 1878.

RECEIPTS.		DISBURSEMENTS	
By Balance of previous year " Bills on the Paymaster General - " Advances from the Colonial Treasury " Ground Rents £.	£. s. d. 139 14 - 1,000 138 9 3 160 7 7	To Salaries to Public Officers " Expenses on Government Buildings - " Expenses on Guns and Battery " Miscellaneous Expenses " Repaid Colonial Treasury " Balance in hand £.	£. s. d. 996 97 - 9 158 1 5 26 1 2 138 9 3 22 18 3

Heligoland, 31 March 1878.

Fitz. Maxe.

Falkland Islands.

THE FALKLAND ISLANDS.

7. The Grant for this Government was 3,500 l.

The Local Revenue was 1,932 l. 13 s. 8 d.

The Expenditure was 5,525 l. 4 s. 3 d.

In my Report upon the "Grants in Aid," for the year 1876-77, I referred to a Statement of Assets and Liabilities sent from the Colony, which exhibited an excess of Liabilities over Assets amounting to 4,290 l. 15 s. 4 d. on 31st March 1877.

Many of the loans raised by the late Governor to carry on the service of the Colony, and which were the chief cause of this excess of liabilities, have now been paid off, and the debts of the Colony may, it is stated in a letter addressed from the Colonial Office to the

Treasury, on the 12th November last, be taken roughly at 2,662 l.

An Abstract of the Receipts and Expenditure for the year 1877 is appended, but it does not accurately represent the Revenue and Expenditure of the Colony, in consequence of a system which had been allowed to exist of "cross entries" in the accounts between the Colony and the local merchants, under which as few cash payments as possible took place on either side. This system was put a stop to in May last by the present Governor, and I have reason to expect that from that date the accounts will be rendered to my Department in a more satisfactory manner.

ISLANDS. FALKLAND THE

STATEMENT of CASH TRANSACTIONS and TRANSFERS, from 1st January to 31st December 1877.

RECEIPTS	Falkland	Crown Agents.	Totals.	Reference	PAYMENTS	Falkland Islands.	Crown Agents.	Totals.	Reference to Remarks.
To Balance on the let January 1877 : In the Treasury	£. e. d. 541 8 7		£. 8. d.	The state of the s	By Balance on the 1st January 1877	£ . 4.	£. 3. d.	£. s. d.	
· ·	,		.	3		1	300	2,820 2 9	
To Customs	ာ ၊ မ ၊ ဆ ၈	200	231 c 231 c	<u> </u>	Provisional and Temporary	515 15 -	•	615 15 - 9 998 17 Q	
	838 5 2	•	838 5 2	(g)	<u> </u> ×i ·	9,030 17 8	000	- 11	
", Rents, exclusive of Land	21 15 -		21 15 - 6 15 3		Bý Pensions	17	133 6 8	4	
"Licence"	258 5 -				"Works and Buildings	810 80 80 80		310 6 8	
, Poetage	_	,	_		"Judicial (exclusive of Establishments)	14 14 -		14 14 1	
", Fines, Porfeitures, and Fees of Court	56 5 -		56 5 -		"Police and Gaols ditto	9		9	(g)
"Water Rate	2 -				" Conveyance of Mails		43 18 -	- 48 18 -	(g)
	36 17 6	•	36 17 6		"Civil Store Department	157 15 7	-) 1	(g)
, Interest	•	10 12 3	10 12 3	(9)	"Interest "	•	42 4 2	45 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
" Miscellaneous Receipts	1	, '	1	. ("Commissariat Expenses of ditto	× .		•	(g)
n Special Kecepta		186 7 8	186 7 8	€ :	" Miscellaneous Services -	66 4 2	•	66 4 2	
" Parliamentary Grant	2,438	1,200	3,638	<u>e</u>	" Drawbacks	81 + 3	5 4	8 8 8	9
Total Revenue Receipts £.	3,973 13 9	1,596 19 11	5,570 13 8		". Immigration Expenses	1,587 8 6	369 601 18 ·	2,189 6 6	3
PRESONAL ACCOURTS: To Deposits (Money Order Account with United King-					PERSONAL ACCOURTS: Re Descrite (Manay Order Account with United King.				,
dom, &c.) Re-payment of Advances to Resident Military Pensioners	497 19 6 127 10 -		497 19 6 127 10 -		dom, &c.)	130 1		130 1 -	
					"Advances for Maintenance of Cape Pembroke Light-	•			
". Re-payment of Board of Trade Advance"	673 8 10		449 10 - 673 8 10		house	412 6 1 623 18 3	• •	412 6 1 623 18 3	-
Total Receipts on Personal Accounts E.	1,748 8 4		1,748 8 4		Toral Payments on Personal Accounts &.	1,609 9 -		1,609 9 -	
To Balance on 31st December 1877		204 19 4	204 19 4		By Balance on 31st December 1877	30 15 5	•	30 15 5	
TOTAL · · · £.	6,263 10 8	1,801 19 8	8,065 9 11		TOTAL E.	6,263 10 8	1,801 19 8	8,065 9 11	
Stanley, 1 April 1878.			I be	eby certify	hereby certify that the foregoing is correct to the best of my knowledge and belief.	ıd belief.	G. Tr	G. Travis, Colonial Tressurer.	burer.

iderably under the amount actimated for. However, there were arrears of Customs on 31st December 1877, smounting to 1,012 L. 7.s. 6 d., and Rents of Crown Lands amounting to 1,313 L. 14s. 4 d. The Revenue from Customs and Rents of Crown Lands has hitherto been paid very slowly and irregularly. Certain items of expenditure do not appear in this Abstract, while other items appears to have been over-estimated; this arises from there lawing been due by the Colonial Government, on the 31st December last, the following amounts, viz.:—For Conveyance of Mails, 1,000 L; Royal Marine Rations, 607 L, 9 s. 2 d.; Purchase of Stores and Materials, 368, 1.2 s. 1 d.; and Police and Gaols Expenses, exclusive of Establishments, 86 L 15 s. 5 d.; altogether amounting to 2,057 L. 17 s. 8 d.

(b) Of the item 3,038 L for Parliamentary Grant, 138 L belonged to grant for 1876-7; the balance 3,500 L, being (a) The Revenue under the heads of Customs and Rents of Crown Lands, appears in the foregoing Abstract to be con-

the amount voted for 1877-2, which had to be drawn for by 31st December 1877, as explained in Despatch to Scretary of State, No. 2, of 1st January 1878.

(c) The receipts 200 L. under the head of Sule of Crown Land, received by the Crown Agents, is the amount deposited by the Falkianid Islands Company, in exchange for Land Orders issued by the Emigration Commissioners, for the purchase of land in the Falkianid Islands Company, in exchange for Land Orders issued by the Crown for free passages to this Colony.

(d) This interest was received by the Crown Agents, on the Exchequer Bills held by them on behalf of this Colony, for immigration purposes.

(e) Proceeds of the Sale of Exchequer Bills, held by the Crown Agents to defray cost of immigration expenses.

(f) This expenditure is defrayed by the Crown Agents out of the cash deposited for the purchase of land in the Falklands.

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—continued.

LEEWARD ISLANDS.

8. For the reasons stated in my Report of last year, the Accounts of these Colonies Leeward Islands. are not sent for examination to my Department.

WEST COAST OF AFRICA STEAMER.

9. The Grant in Aid of the maintenance of this Steamer for the year 1877-78 was West African 3,000 l. The actual cost of its maintenance during the year has been 3,426 l. 13 s. 2 d., Steamer. as shown by the annexed statement, which has been furnished by the Governor.

STATEMENT of the ACTUAL COST of maintaining the WEST AFRICAN STEAMER in the Year 1877-78.

				Heai	08 OF	Expe	NDIT	URE.		•	Amount.					
														£.	8.	d.
Wages and A	Allow	ances	of Of	ficèrs	and	Crew	of Ste	amer	-	•	-	-	-	£.	7	9
Provisions.	-	-	-	-		-	-	•	-	•	-	-	-	371	13	4
Coals -	-	•	-	-	-	-	-	-	-	-	-	•	-	1,010	-	7
Pilotage -	-	•	-	-	-	-	-	-	-	-	-	•	-	2	15	8
Miscellaneou	s He	ads of	f Expe	nse	-	-	-	-	-	-	-	-	-	646	17	10
										TOTAL	-		£.	8,426	18	2

I hereby certify that the foregoing statement is correct, according to the best of my knowledge and belief, and I further certify that the amounts which have been drawn on the West Coast of Africa on account of the Parliamentary Vote in aid of the maintenance of the Steamer have been wholly applied to that service.

9 May 1878.

J. J. Crouks,
Assistant to Colonial Treasurer.

I certify that I have carefully examined this return, and the details from which it is compiled, and that, in the absence of certain vouchers for the month of March 1878, it is, as far as I can ascertain, correct.

10 May 1878.

H. F. Blissett, Auditor General.

Samuel Rove, Governor in Chief.

FIJI ISLANDS.

10. The Grant in Aid for the Government of these Islands was, for the year 1877-78, Fiji Islands. 30,000 l.

The Local Revenue was 47,408 l. 4s. 3d., and the Expenditure, after deducting 19 l. 14s. disallowed upon the audit of the Account, was 65,019 l. 6s. 3d.

An Abstract of the Receipts and Expenditure for the Year 1877 is appended.

VOTE 3 .- GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES -continued.

FIJI ISLANDS.

ABSTRACT of RECEIPTS and EXPENDITURE in the Year 1877.

RECEIPTS.		PAYMENTS.
£. s. d. Balance on 1st January	£. s. d.	£. s. d Establishments 24,793 11 1
1877:— In hand 14,996 12 9		Pensions 1,606
In Bank of New South		Judicial 514 10 11
Wales 738 3 3	15,734 16 -	Contingencies 2,005 18 2
		Charitable Allowances 58 4 5
		Medical 674 11 5
Parliamentary Grant	30,000	Rent 766 15 7
Customs' Duties	16,351 13 3	Public Works 4,010 4 8
Warehouse Dues	248 5 8	Police and Armed Native Constabulary - 1,679 9 7
Pilotage, Light Dues, &c	522 16 3	Gaols 626 6 11
General Licences	1,971 6 2	Treasury 3,010 12 9
Native Taxes	15,103 19 8	Postal 196 11 9
Fees, Fines, and Forfeitures	1,593 13 -	Customs and Harbour Offices 823 3 -
Stamps (Post and Duty)	1,139 - 10	Military (Colonial Pay of Royal Engi-
Miscellaneous Receipts	1,747 - 9	neers) 745 5 -
Land Sales, Survey Fees, &c	2,344 10 3	Education 5 5 6
Registration Fees	183 19 6	Provincial 338 3 8
Repayment of Introduction of Labour -	2,251 12 -	General Transport 437 16 1
Repayment Returning, Do	2,950 13 5	Immigration 8,937 3 6
Immigration Depôt	279 18 10	Interest on Bank Overdraft 190 5 8
Receipts by Crown Agents in England -	719 14 8	Steam Service 5,561 3 6
		Lands Commission 2,412 10 10
		Board of Health Expenses 581 10
		Miscellaneous 4,086 2 4
		Payments by Crown Agents in England - 957 19 5
TOTAL Revenue £.	77,408 4 3	Total Payments £. 65,019 6 8
Advances Repaid in the Colony	2,846 8 4	Advances in the Colony 4,631 13
Do. do. to Crown Agents	240	Ditto by Crown Agents 440
		Balance on 31st December, viz. :— £. s. d. 70,090 19 2
		In hands of Crown Agents 32,574 1 11
		Less Bill outstanding drawn
		by Governor on Parlia- mentary Grant 10,000
		22,574 1 11
		In hands of Receiver General 2,885 9 11
		In Bank of New South Wales 678 17 2
	06 000 0 5	26,138 9 -
£	96,229 8 7	£. 96,229 8 7

The balance in the hands of the Receiver General, as given in his account on 31st December 1877, was 2,671 l. 3 s. 6 d. The difference of 214 l. 6 s. 5 d. is due to various disallowances on the Accounts of 1876 and 1877.

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—continued.

The Assets and Liabilities of the Colony on the 31st December 1877 are shown in the annexed statement, from which it will be seen that on the 31st December 1877 the estimated excess of Liabilities over Assets was 156,700 L

In the Liabilities is included a sum of 80,000 L, which, it is stated, represents the

indebtedness of the Colony at the date of the cession of the Islands to the Crown.

The particulars of this debt are stated at length in the Parliamentary Papers noted in C. 1114, pp. 52, 53, 1875. the margin. To meet these liabilities and extraordinary expenses connected with the C. 1887, p. 5, 1876. first establishment of the Government, an Ordinance was passed on the 2nd February 1878, authorising the raising of a loan to the amount of 130,000 L, but the accounts received up to the present time do not show that any moneys have been raised under this Ordinance.

The original Estimate for Fiji was 25,000 l., but a further sum of 5,000 l. was added under Treasury authority to meet Expenditure, under the Pacific Islanders' Protection Act, likely to be incurred by the Governor, as High Commissioner for the Western Pacific, for the punishment and repression of kidnapping, and other atrocities, and which expenses, it is stated, could not be defrayed from the already deficient revenue of Fiji. Neither in the accounts of the year 1877, nor in those received for 1878, does there appear any charge for expenses such as those contemplated by the Colonial Office when

applying for the additional 5,000 l.

I have been informed by a letter from the Colonial Office, dated 3rd January last, that at present it is impossible to furnish details of the expenditure of the 5,000 l., but that a

reference has been made to the Colony on the subject.

The High Commissioner has stated in a letter addressed to the Colonial Office, dated 21st December 1878, that about 3,000 l. of the amount have been expended on the work of the Commission since the proclamation of the Order in Council, which has, as yet, but partially come into operation.

ASS	ET 8	3.					LIABILITIES.			
Balance at Crown Agents 2 ,, in hands of Receiver General ,, in Bank of New South Wales - Uncollected Advances - Uncollected Rent -	£. 2,574 2,885 678	1 9	11	£. 26,138 1,999 102 28,299			Parliamentary Grant in aid of Colonial Revenue, 1875	£. 40,000 35,000 30,000	•. - -	d
Excess of Liabilities over Ass	eets	•	-	156,700		_	Brate 5 5 5 5 5	00,000		_
			£.	185,000	-	_	£.	185,000	_	_

TRANSVAAL.

11. The transfer of the Province to the Crown took place on the 12th April 1877, and Transvael. accounts have been sent to my Department for examination in respect of the period from 12th April to 31st December 1877; but, in consequence of their incompleteness, and the absence of many important documents and vouchers, I have informed the Secretary of State that it appears to be undesirable to endeavour to make up and pass the accounts for the period in question.

A Report by the Acting Auditor at Pretoria, transmitted to the Colonial Office by the Administrator of the Government, is annexed, in which the condition of affairs as

regards the accounts is fully described.

The accounts already received in respect of the year 1878 are rendered in a much more satisfactory condition, and I have every reason to expect that I shall be able to report upon them in that sense.

The Grant in Aid for the year 1877-78 was 100,000 l. "to meet the immediate "necessities of the Provincial Government," to be repaid when local funds will permit.

Mr. Sargeaunt, one of the Crown Agents for the Colonies, who was sent out by the Secretary of State to inquire into the condition of the finances and other matters connected with the newly acquired Territory, has reported a total debt owing by the Government at the date of transfer, in April 1877, of 295,071 /. He gives the amount of the liabilities on 1st January 1878 as 262,930 /., and he considered that if nothing 1878, 262,930 /. unforeseen happened, the Province should commence the year 1879 with a debt reduced to 195,370 l.

Page 275, Parliamentary Paper, C. 2144, 1878. Liabilities, 1st January 1878, 262,930 /. Estimated debt, 1st January 1879, 195,870 l.

VOTE 3.—Grants in Aid of Expenditure in certain Colonies—continued.

The Receipts and Expenditure, special and ordinary, for the period from 12th April to 31st December 1877, are stated by Mr. Sargeaunt, as follows:-

RECEIPTS.				PAYMENTS.			
	£.	8.	d.		£.	8.	d.
Amount obtained from Imperial Treasury	46,328	1	4	Debts of late Republican Government paid off	101,350	13	7
Temporary advance from Local Banks -	65,670	_	-	Repayment of special loan	2,850	19	-
Sinking fund recovered	8,425	-	-	Payment of due debentures and interest advanced by bank	26,998	1	4
Special loan	2,850	19	-	Ordinary current expenditure	38,094	7	7
Revenue received at Local Treasury -	46,293	15	7	Balance	273	14	5
TOTAL £.	169,567	15	11	Total £.	169,567	15	11

Sir T. Shepstone to the Secretary of State for the Colonies.

No. 114.

Government House, Pretoria, Transvaal,

Sir,

22 October 1878.

I HAVE the honour to enclose, for transmission to Her Majesty's Commissioners of Audit, the Acting Auditor's Report on the Treasurer's vouchers for payments made from 12th April to 31st December 1877.

2. The Acting Auditor reports that the vouchers have been properly packed and sent to the Post Office to be forwarded by this day's mail, addressed to Her Majesty's Commissioners of Audit, Whitehall, London; I trust, therefore, that they will reach at the same time as this does.

The Right Honourable The Secretary of State for the Colonies.

I have, &c. and) T. Shepstone, Administrator. (signed)

The Acting Auditor's REPORT on the Treasurer's Vouchers for Payments made from 12th April to 31st December 1877.

THE disbursements by the British Administration commenced on 12th April 1877, and up to the end of May the entries were made in the cash book of the late Republic.

May the entries were made in the cash book of the late Republic.

In June a qualified accountant was appointed to the Treasury, who, from the very careless and incomplete manner in which the cash book had been formerly kept, finding it impossible to arrive at the actual balance overdrawn at the Cape Commercial Bank, commenced a new one from the date of his taking office, following the same system of classification as in force with the late Republic.

The enormous pressure of work forced upon the departments entrusted with the payment of claims against the late and the present Government, the unfortunate illness of the late treasurer (which unhappily terminated in his death), the difficulty of procuring skilled assistants, added to lack of business knowledge, and lethargy on the part of the Landdrosts, through whom the sums of money were sent for payment to the numerous claimants, all tended to delay the return of the vouchers properly receipted to the Treasury.

payment to the numerous claimants, all tended to decay use resure or she vouches properly receiped to the Treasury.

It must be borne in mind that with the advent of British rule an entirely new system, incomprehensible to many of the collectors, had been inaugurated, and a revolution had taken place in the internal economy that the same of the Landscott and magnistrates, who had been in the habit of all the offices, more especially in those of the Landdrosts and magistrates, who had been in the habit of collecting the revenue, and paying their own and subordinates' salaries, their office, gaol, and other expenses out of the fund thus obtained; if any balance was in hand at the end of the month, it was brought forward in the next "Maand Staat," a species of Collectors' Accounts which did duty for the Republican officials.

officials.

The radical changes proposed and effected by the Administrator struck immediately at the root of the abuses which had hitherto obtained. Collectors were instructed to remit the whole of their receipts to the Treasurer weekly. No balances were to be kept in hand at the end of the month; all psyments were to be made by the Treasurer by cheque only. Proper certificates were required on every voucher, and prior to payment every account, salaries included, underwent a severe scrutiny by the Finance Commission, a Board which has saved the Government the expenditure of many thousands of pounds by its rejection of false and fraudulent claims, which, immediately after the annexation, were forwarded from all parts of the country accompanied by nathetic and clampropus decreages for payment. And potwithstanding the the country, accompanied by pathetic and clamorous demands for payment. And notwithstanding the utmost care it is to be feared that many fraudulent claims have been paid, owing mainly to the venal character and ignorance of some of the subordinate officials, whose certificates by custom were deemed sufficient to establish the validity of claims upon the Government.



VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—continued.

The system of keeping accounts obtaining with the late Republican Government was faulty in the extreme, not only in the Treasury and Audit Offices, but on the Landdrosts also. In the first-named were kept a cash book, a journal, in which names of persons paying money into, or receiving money from, the Treasury were entered, and a single-entry personal ledger, kept without regard to classification, and utterly valueless as a means of obtaining information regarding the receipts and disbursements under particular heads of service.

In the Audit (Affice there was no system of registering accounts)

particular heads of service.

In the Audit Office there was no system of registering accounts; those connected with offices in the outlying districts were paid by the heads of departments out of revenue collected and subsequently forwarded to the Auditor with the "Maand Staten."

A useful book was kept by the Auditor, in which he entered all salary accounts, giving a page to each individual who was in receipt of even the smallest salary from the Government.

All payments and receipts were entered from the "Maand Staten" into a journal on the double entry system, and from thence were posted into a ledger, but it is impossible to conceive how any degree of accuracy was maintained when the payments were made indiscriminately by every collector in the service, as well as hy the Treasurer. who frequently paid accounts partly by cheque on the bank, and partly by cash, as well as by the Treasurer, who frequently paid accounts partly by cheque on the bank, and partly by cash, and the entries were made by the Auditor from the "Maand Staten," instead of from the actual vouchers.

The Auditor would seem to have had but little if any control over the receipts and disbursements of

the country.

That it was difficult to eradicate the evils of such a system and introduce one which could not be subject to abuse can easily be conceived, when one considers that the Landdrosts exercised almost autocratic rule over their respective countries, and that they had become accustomed to a loose system which gave them unlimited control of the revenue derived from their districts. There was not the readiness to adopt the new regulations, not the energy displayed so necessary to effect speedy payment, and return of the vouchers to the Treasury, and not the intelligence exhibited in grasping the details of the simple regulations are recorded from their vouchers to the Treasury, and not the intelligence exhibited in grasping the details of the simple regulations.

vouchers to the Treasury, and not the intelligence exhibited in grasping the details of the simple regulations provided for their guidance, which one would have expected from men placed in such high and responsible positions. There are but few exceptions to this rule, and notwithstanding the greatest exertions on the part of the Treasurer and Auditor, the new system is still a vexatious puzzle to many.

That the vouchers for 1877 will bear comparison with those for 1878, or that they will bear the strict scrutiny demanded by the Colonial Office cannot be admitted, inasmuch as no particular rule as to form of account has been observed; it apparently made no difference to the Audit Office or Treasury whether an account was made out on a printed form or on a half-sheet of note paper, and there being usually no funds in the Treasury, accounts were passed with the public as liquid documents, in many cases for salary before certification by Auditor or the Treasurer's usual Minute of "seen for payment" being written thereon. The Field Cornets and the Farmers' Accounts for services during the 1876 Sekuteuni war, compose a mass of small dirty pieces of paper, covered with hieroglyphics only decipherable by officials who are conversant small dirty pieces of paper, covered with hieroglyphics only decipherable by officials who are conversant with the caligraphy of the country. On the other hand, that the youchers really and truly represent acquittances for the various sums paid out by the Treasurer cannot for a moment be doubted, notwithstanding their great informality.

The Acting Auditor has considered it advisable to send to the Commissioners of Audit certified copies

of original vouchers where duplicates had not been furnished, inasmuch as it may be needful to refer to the

Originals for production of evidence that claims made on the present Government have already been paid.

The vouchers from 12th April to 31st December not having been abstracted, the Acting Auditor cannot send a classified statement of revenue and expenditure of the province during that period. The statements furnished by the Treasurer to the Finance Commission and Mr. Sargeaunt will, however, suffice in ments furnished by the Treasurer to the Finance Commission and Mr. Sargesunt will, nowever, sumce in conjunction with copy of the Treasurer's cash book, which accompanies each month's vouchers. A detailed report on each month's vouchers has also been put up, explaining apparent discrepancies, and directing attention to particular points which require elucidation.

It will be noted by the Commissioners of Audit that several of the vouchers are not receipted. The

explanation is as follows:—

The population of the country is thinly scattered over a large area. Payment for a man resident in any one district is sent to his Landdrost for disbursement: this officer, having no means at his disposal for communicating with the claimant, or being, perhaps, too indolent to take any extraordinary measures for that purpose, places the cheque in his safe until such time as the man may visit his town and possibly demand payment of his account. payment of his account.

Many of the accounts referred to have been in hands of the Landdrost for more than six months, and seeing there was no chance of the vouchers being completed in time to allow of their being forwarded to England in their proper places if their return was longer delayed, the Landdrosts were instructed to return vouchers and cheques to the Treasurer, who has brought up the total amount as a deposit, as appears from an entry in his cash book on 27th May 1878, and 24th June 1878. Some of these accounts have since then been paid out by special warrant of his Excellency the Administrator.

Audit Office, Transvaal, 4 October 1878.

D. M. Kisch, (signed) Acting Auditor.

12. In accordance with the directions of the Lords of the Treasury, Colonies which have received Grants in Aid send their accounts to my Department for the three years following the receipt of the Imperial Grant.

Under these circumstances, the Accounts of the Gold Coast, Gambia, Sierra Leone, and St. Helena for the year 1877 have been received for Audit.

GOLD COAST.

13. This Colony received a Grant of 35,000 l. in 1874-5. The Revenue of the Colony Gold Coast. in the year 1877 amounted to 106,330 l. 5 s. $3\frac{1}{2}d$, and the Expenditure to 82,741 l. 15 s. $5\frac{3}{4}d$.

VOTE 3 .- GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES -continued.

GOLD COAST.

STATEMENT showing the Total RECEIPTS and EXPENDITURE in the Year 1877.

RECEIPTS.				EXPENDITUR	E.	_
Balance in the Colony on 1st January 1877	£. 7,537	s. -	d. 5	Balance due to Crown Agents on lat	£. s. 3,226 5	
Customs Fines, Forfeitures, and Fees of Court Hospital Receipts	81,425 3,269 - 278 196 162 3,090 146 3,005 1,445 13,308	19 14 3 12 16 12	2 - 11 11 9	By Establishments:— Salaries, Fixed - Salaries, Provisional and Temporary - Allowances - Contingencies - Services (Exclusive of Establishments) Executive Council - Customs and Treasury - Post Office - Supreme Court - Charitable Allowances - Educational - Constabulary - Gaols - Public Works and Survey Department Medical - Sanitary - Lighthouses - Government Vessels - Signal Stations - Rent - Transport - Aborigines - Upkeek of Agricultural Garden - Crown Agents' Commission and Contingencies - Military Allowances - Powder Magazine - Refund of Duties - Stationery for all Departments Water Supply - Special Expenses - Pensions, Retired Allowances and Gratuities -	2,009 - 408 - 29 6 959 4 54 17 308 8 62 7 200 - 2,348 10 1,400 12 11,163 12 309 14 213 9 109 17 1,802 8 1,374 19 4,665 10 788 7 7 16 359 4 181 16 6 1 137 9 512 8	-1113 9 8 - 7 6 4 - 6 7 5 - 1 - 2 - 5 4 3 - 6 9 - 3 10 11 1 2
TOTAL Receipts £.	106,330	5	31	Total Payments £.	82,741 13	54
Specie received in the Colony from Crown Agents (1,000 L sent in 1876 did not reach the Colony until 1877)	4,000	_	_	Specie sent to the Colony by Crown Agents Remittances from the Colony to Crown Agents	3,000 - 18,558 17	-
Remittances received by Crown Agents - Amount received from Military Chest for payment of a pension which had not been claimed on 31st December -	14,276	7 6	9	Balance in Colony on 31st £. s. d. December 1877 20,001 9 10‡ In hands of Crown Agents 4,617 13 8	107,526 15	
£.	132,145	19	<u>5}</u>	£.	24,619 3 132,145 19	5 <u>1</u>

The following were the Assets and Liabilities of the Colony on 31st December 1877:

ASSETS.				LIABILITIES.			
Balance in Colony	£. 20,001 4,617 6,600 403 976 6,000	9 13 - 5 -	8	Amount due to Commissariat Department for Pension not claimed on 31st December	£. 20,000 2 20,002 18,596 38,598	<i>s</i> 6 3 9	-

As stated under the head of Extra Receipts (page 309), 15,000 l. of the Grant in 1874-5 has been repaid to the Exchequer, 13,000 l. appears to be in course of payment, and it is expected that the remaining 7,000 l. may be repaid at no very distant date.

GAMBIA.

Gambia.

14. The Grant in Aid of this Government in 1876-7 was 3,000 l., and in 1877-8 1,200 l. was voted for the Mail Service. The local Revenue during the year 1877 amounted to 23,920 l. 11 s. 4 d., and the Expenditure to 24,838 l. 8 s. $4\frac{1}{2}$ d.



GAMBIA.

STATEMENT showing the Total RECEIPTS and EXPENDITURE in the Year 1877.

RECEIPTS	Amount received in the Colony.	Amount received by the Crown Agents.	Total Receipts.	PAYMENTS.	Amount Paid in the Colony.	Amount Paid by the Crown Agents.	TOTAL PAYMENTS.
Balance on 1st January 1877-	£. e. d. 113 1 4	E. e. d.	£. s. d. 113 1 4	Balance due to Crown Agents on 1 January 1877	રું . સં	£. s. d. 1,073 13 9	£. t. d. 1,073 13 9
ntary Gran	•	3,000	3,000		9,954 16 7	930 29 1	10,884 18 8
Ditto for Mail Subsidy Customs	18.830 18 3	1,200	1,200	Ditto Provisional and Temporary	298 4 2 329 - 3	12 10 -	72
Licences	-	•	12	Continguations Persions, &C. Rossnar Scretces (avaluates of Retablish mants)	161 4 7	977 13 4	1,138 17 11
Land Revenue	187 15 6		187 15 6	Advenue Services (excusive or resonantieurs) Administration of Justice Charite Allowances		3 · ·	64 14 4
Fines, Forfeituses, and Pecs	326 12 104	•	12 1	Education	99.	•	19:
Re-imbursements in Aid	6	•	9	tall Gaols		47 19 6	o 4
Sale of Government Property	2 6 6		26 5 8	Transport	450 4 14	209 17	660 1 14
_	3 13 -	•	3 13 -	Conveyance of Mails	18	233 - 3	512 I - 1.035 19 114
Auction Duty	27 10 3	•	27 10 3	dges	9 7	:	9
Special Receipts	11 19 2	•	19	Government Vessels	346 11 104	196 14 84	543 6 7
Miscellaneous Revenue	1,039 19 4	1,535 2 1	2,575 1 5		∞ (•	000
				en of Duties	11 19 2	• •	a 6
				Repsyment of Loan Payments to General Post Office		2,000	4,059 7 6 1,458 14 7
TOTAL RECEIPTS £.	22,385 9 3	5,735 2 1	28,120 11 4	Total Expenditure £.	17,911 9 9	6,926 18 74	24,838 8 41
Advances repaid	597 5 4	61 9 88	685 11 6	Advances	712 19 10	1 11 -1	714 10 103
Remittances received by Crown Agents	•	578 14 4	678 14 4	Remittances to Crown Agents	1,507 13 1		1,507 13 1
		6,402 2 7			20,132 2 8	8,002 3 5	28,134 6 1
Balance due to Crown Agents	•	1,600 - 10		Balance on 31st December 1877	2,963 13 3	•	1,363 12 5
TOTAL £.	23,095 15 11	8,002 3 5	29,497 18 6	TOTAL · - £.	23,095 15 11	8,002 3 5	29,497 18 6

* The Miscellancous Revenue received by the Crown Agents consists chiefly of amounts collected by them for payment to the Postmaster General in adjustment of the Money Order and Postal Account between the Colony and the General Post Office.

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—continued.

A statement of Assets and Liabilities on the 31st December 1877, compiled from documents in my Department, exhibits an Excess of Liabilities over Assets to the amount of 222 l. 17s. 5d.

STATEMENT of Assets and Liabilities of the Gambia, on 31st December 1877.

ASSETS.				LIABILITIES.			
Balance in Colonial Chest and Vault, as per Certificate of Board of Survey, viz. Cash	872 2,091 414 50 38 12 10 	10 3 2 8 5 11 	9 -6 8 -10 -4 6 10 5 9 5	Accounts on 31st December Sierra Leone Government for Advances Sierra Leone Government for maintenance of Lunatics Parliamentary Grant for Mail Subsidy Deposits (Intestate Estates) Her Majesty's Ship "Seagull," for coals Balance overdrawn at Crown Agents on 31st December 1877	£. 611 1,674 100 700 77 49 1,600	19 17 6 - 18 4	- 9 6 - 5 9

ST. HELENA.

St. Helena.

15. The Grant in Aid of this Government in 1876-7 was 5,500 l. The local Revenue during the year 1877 amounted to 12,781 l. 4 s. 6 d., and the Expenditure, which includes the sum of 2,167 l. 0 s. 8 d., written off on account of the defalcation of the late Treasury Officer, amounted to 15,173 l. 16 s. 8\frac{1}{2} d.

STATEMENT of RECEIPTS and EXPENDITURE from 1st January to 31st December 1877.

R E	CEI	PT	S.				EXPENDITURE.			
Parliamentary Grant -	•		-	£. 5,500	<i>s</i> .	d. -	land	£. 6	_	_
Customs	•	-	-	9,807	15	9	Salaries, Fixed Establishment	5,080		
Land Sales	-	-	-	8	2	6	Salaries, Provisional and Temporary -	19 2 80		
Land Revenue -			-	1,088	6	7	Allowances Contingencies	121		-
Rents (exclusive of Land)		_	_	•		_	Pensions	3,476		3
		_	-]	-		3	Revenue Services (exclusive of Estab-		_	_
Auction Duties	-	•	- 1				lishment)	34	1	ß
Licenses	•	•	-	687			Administration of Justice	486		_
Taxes	-	-	-	262	-	-	Hospitals	212		
Postage	•	-	- !	529	18	1	Rent	10	-	
Fines, Fees, &c	-	-	-	60	13	3	Conveyance of Mails	417		3
Fees of Office	•	-	-	26	12	6	Works and Buildings	619 308		1
Sale of Government Prope	ret w			30	15	8	Roads, Streets, and Bridges	982		
•		_	_			7	Debentures paid off	750	_	_
Re-imbursements in Aid	•	-	-	119			Special Disbursements	228	-	4
Special Receipts	-	•	-	118	3	4	Defalcation in the Account of Mr. Tor-	2,167		8
							bett, late Treasury Officer	2,107	_	•
TOTAL Re	eeipts		. £.	18,281	4	6	Total Expenditure £.	20,173	16	8]
Al-man Banaid	_	_	_	892	2	9	Advances	675	19	8
Advances Repaid - Deposits received (Saving	s Banl	k) _	-	1,480		10	Repayments to Depositors in Savings Bank	220	-	-
Balance in Commissari Chest on 1st January Balance in Treasury Chest Balance in hands of Crov	- 3,29 :- 24 vn	92 8 41 8	5 –}	•			Balance in Commissariat £. s. d. Chest on 31st December 2,284 15 10 Balance in Treasury Chest 36 13 2 Balance in hands of Crown			
Agents	- 3	76 9	3 3	3,909	13	2	Agents 1,172 3 11	3,493	12	11
T	OTAL	-	- £.	24,568	9	3	Total £.	24,563	9	3

The statement of Assets and Liabilities exhibits an Excess of Liabilities of 12,406 l. 1 s. $4\frac{1}{2}d$.

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—continued.

RETURN showing the Assets and LIABILITIES of St. HELENA, on the 31st December 1877.

A	881	B T S	3.							LIABILITIES.							
RENTS: Balance due 31st December 1876 Rent Roll, 31st March 1877 Rent Roll, 30th September 1877 Rent of Plantation House for three- months	441 583	14 14	- 8 8	£.			£.	9.	d.	DEBENTURES: Amount due 31st December 1876 Amount paid off in 1877	-		£. 13,750 750	8. (- -	£. 13,000	s. -
Payments into Treasury in 1877 - Written off as irrecoverable MONEY ORDER OFFICE: Balance due 31st December 1876	281	16	7 1 3	1,303		-	209	2	61	Bank of England: Amount due 31st December 1876 Amount paid off in 1877	-		5,000 5,000	• •	-		
Advances in 1877	376	- 19 13	5	711 5 6 9			142	3	10	SAVINGS BANK: Amount due 31st December 1876 Deposits received in Treasury 1877			2,144			_	
Balance due 31st December 1876 Assessment for 1877		7 - -	6 -	296 262		6 -	34	7	6	Repayment to Bank in 1877 -	-	-	3,625		4	3,405	_
Salance due 31st December 1876 ssued in 1877	7 684 -	-	-	691 687		=	4	· -	_				J			i	
Balance due 31st December 1876 Payments into Treasury 1877 INDIAN GOVERNMENT:	•	-	•	80	15	_	105	15	. -								
Advances in 1877 - Bepayments into Colonial Treasury Reysyments through Crown Agents - CASH BALANCES 31st December	66	18	4 2		8 6	в	9	17	. 2								
In Colonial Treasury , Commissariat Chest ,, Crown Agents		<u>.</u>		2,284 1,172	15	10	3,495										
BALANCE—Net Amount of Liabi	lities	-		-	-	£.	12,400							4	£.	16,405	

J. Homages, Acting Auditor.

The loss of 2,167 l. 0 s. 8 d. to the Colony, which I noticed in my last Report, by the frauds of the Treasury Clerk, has been reduced by the sum of 130 l. 3 s. 5 d., recovered from the estate of the delinquent in 1878, and will be further reduced by an annual deduction of 15 l. from the salary of the late Auditor.

SIERRA LEONE.

16. The Grant in Aid for this Government in the year 1876-77 was 38,000 l. The Sierra Leone. local Revenue in 1877 was 60,608 l. 11 s. 5 d., and the Expenditure was 69,959 l. 8 s. 7 d. I have not yet been furnished with any sufficient statement of the Assets and Liabilities of the Government on the 31st December 1877

of the Government on the 31st December 1877.

The Estimates in respect of the year have not received the sanction of Her Majesty's Government. I have been informed by a letter from the Colonial Office, under date 27th September last, that "for various reasons which have been explained to and accepted "by the Secretary of State, the Governor has been as yet unable to prepare and send "home the revised Estimates for 1877."

SIERRA LEONE.

STATEMENT showing the TOTAL RECEIPTS and EXPENDITURE in the Year 1877.

)					
RECEIPTS	Amount Received in the Colony.	Amount Received by the Crown Agents.	Total Receipts.	PAYMENTS.	Amount Paid in the Colony.	Amount Paid by the Crown Agents.	TOTAL PAYMENTS.
Balance on 1st January 1877	£. t. d. 89 3 I	£. s. d. 1,512 8 8	£. s. d.		ું • •	ਰ • ਜ	£.
Parliamentary Grant	49,212 15 10	000'88	38,000 49,212 15 10	Repayment of Loan advanced by Bank of England Fixed Establishments Parison Desirable Allowances and Gratuities	27,001 15 10 363 13 3	23,000 2,450 18 2 3,255	29,000 29,452 14 - 3,618 13 3
Licences Rents (exclusive of Iands) Fines, Forfaitures, and Fees of Court	3,723 18 - 100 17 6 1,253 1 10		3,723 18 - 100 17 6 1,253 1 10	Tensions, resince Antowances, and Character Ecclesiastical Charitable Allowances Education (exclusive of Establishments)	13 13 6 5	26 12 3	13 13 14 14 14 14 14 14 14 14 14 14 14 14 14
Fees of Office	11 1 - 40 13 - 124 8 10 934 9 10		40 13 - 124 8 10	Gaols Services Services	2,112 5 1 347 9 6 555 - 7 322 16 8 1.148 12 4	2 - 2	2,598 1 10 347 9 6 682 - 9 322 16 8 1,532 18 1
Miscellaneous Receipts	5 21 02 0	. 88 , , , , , , , , , , , , , , , , , ,	b 15 50 5 5	Roads Streets, and Bridges Miscellancous Services Public Works Loan Ordinance, 1871		13 18 18	921 14 4 2,672 18 1 1,683 8 5 12,521 14 - 1,584 11 8
Colonial Steamer Special Receipts (deductions from Salaries remitted to Crown Agents for payment in England)	40 9 5 1,403 10 - 1,683 8 5	314 6	354 13 11 1,403 10 - 1,683 8 6	f Deposits d Refund of D sartment (exclu- eneral Revenue previous years	499 1 9 	1,000 3,010 15 - 1,000	1,000
Toral Receipts L.	60,211 2 8	38,397 8 9	98,608 11 5	Total Expenditure £.	42,695 15 10	50,263 12 9	92,959 8 7
Remittances received by Crown Agents Investment of Deposits	23,480 487 11 2	13,897 18 11 1,000 25 12 1	13,897 18 11 1,000 23,505 12 1 487 11 2	Remittances to Crown Agents (including Special Receipts in the Colony; see per contra) Remittances—Deposits for Investment Advances Repayment of Deposits	13,898 - 5 1,000 25,712 11 4 82 1 7		13,898 - 5 1,000 25,712 11 4
oole				Balance on 31st December 1877	83,388 9 2	50,263 12 9 4,569 15 8	133,652 1 11 5,449 3 5
4	84,267 16 11	54,833 8 5	139,101 5 4	u i	84,267 16 11	54,833 8 5	139,101 6 4

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VOTE 4. ORANGE RIVER TERRITORY AND ST. HELENA.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray Charges connected with the ORANGE RIVER TERRITORY and the ISLAND of St. HELENA, in the Year ended 31st March 1878, showing a Surplus upon one Sub-Head of the Vote.

					_			_			co	mp:	Exper ared	nditure, with G	ant.	
Service.					GRA	NT.		Expeni	DITU	RE.	than C	ess Fran	ıted.	than	Iore Gran	
A.—Orange River Territory -	-	•	•	-	£. 200	s. -	d. -	£. 200		d. -	£.	s. —	d.	£.	_ s. 	d.
BSt. Helena	-	•	•	-	2,594	_	-	2,284	13	10	309	6	2		_	
•				£.	2,794	_	-	2,484	13	10					_	
				Surpl	us to be a	surr	ende	ered	-	£.	309	6	2			
Estimated Amount of Ext Amount of Extra Receipts		_				-		- id over to		- tche	- quer	-	£. 60 169	s. d. 		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—A whole quarter's pensions paid at the Cape (and in one instance two quarters' pension) could not oe brought to account in 1877-78; and one pension was not required, and another was not claimed within the year. A small amount was also saved by the death of two pensioners; and the revenue of the Civil and Military Pension Fund proved somewhat larger than had been estimated.

EXTRA RECEIPTS .- More of the capital of the Civil and Military Pension Fund than had been estimated was realised within the year. The amount of the receipts under this head cannot be accurately foreseen.

The Surplus of 465 l. 15 s. 4 d., shown on the Account of the Vote "Orange River Territory and St. Helena," for the year ended 31st March 1877, has been surrendered.

Colonial Office, 22 November 1878.

M. E. Hicks Beach.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,

Examined. Hay Cooper. Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 309 l. 6 s. 2 d.

d. 2,794 Grant Expenditure 2,484 13 10 £. 309

Surplus

VOTE 5. . SUPPRESSION OF THE SLAVE TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUPPRESSION of the SLAVE TRADE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

_				_			co	mp	Exper ared	nditure, with Gran	Ŀ,
Service.	GRA	NT.		Expeni)ITU	RE.	L than (ess Fran	ıted.	Mon than Gr	
	£.	<i>s</i> .	d.	£.	s.	d .	£.	8.	d.	£.	s. a
A.—Salaries and Allowances (other than Zanzibar)	912	_	-	885	11	-	76	9	-	-	
B.—Incidental Expenses (ditto)	100	_	_	55	13	1	44	6	11		
C.—Moiety of the Expenses of Agency and Consulate General at Zanzibar	2,750	-	-	2,285	3	8	464	16	9	_	
DMuscat Subsidy	8,780	-	_	8,870	-	-	-		-	90	
£.	7,542	_	_	7,046	7	4	585	12	8	90	
Ded	uct Defic	it		-	-	-	90		_		
Net	Surplus	ie b	e su	rrendered	١.	£.	495	12	8		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Caused by a lapse of the allowance attached to the Judgeship at Sierra Leone, and in the salary of the late Consul at Mozambique.

B.—The actual expenditure under this Sub-Head was in excess of the Estimate, but charges have been suspended for which vouchers have not been procurable, owing to the death of the Consul at Mozambique.

C. and D.—Observation not considered necessary.

A Grant has been taken for 42 l. 1s. 3d., the Deficit shown on the Account of the Vote "Commissions for Suppression of the Slave Trade," for the year ended 31st March 1877.

Foreign Office, 30 November 1878.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, R. J. Williams. Wm. Danbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 5.

SUPPRESSION OF THE SLAVE TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. It is necessary for me to revert to my Report of last Session on the Appropriation Respecting Surplus of the Grant, 1876-77, in which I stated that, in consequence of the non-production of on Account, vouchers, I was unable to certify to the correctness of the Account, and that it would 1876-77. appear that, instead of the sum of 42 l. 1s. 3 d. being voted to make good the deficiency

shown by the Account, there was a Net Surplus of 33,257 l. 18 s. 9 d. to be surrendered.

On reference, however, to the First Report of the Committee of Public Accounts, it will be seen that the Committee (page x) recommended that the sum claimed by the Accounting Officer should be voted, apparently deferring until its final Report any further remarks.

Meanwhile a correspondence took place between the Foreign Office and my Department relative to these charges, and the Accounting Officer expressed some anxiety that so much of the sum charged in the Appropriation Account (1876-77) as was represented by the Accounts rendered should be provisionally allowed on the strength of the mere production of the vouchers, "with the understanding that the examination might be undertaken "later;" and he was moved to make this suggestion "by the terms of the First Report "of the Committee of Public Accounts, which seemed to him to render it an object of "great importance that the Comptroller and Auditor General should be enabled to report that the vouchers had been received;" and thus I was virtually called upon to certify, without examination either by the Foreign Office or by my own Department, to the correctness of a charge which the vouchers on examination might have failed to substantiate.

I felt myself compelled, by the terms of the Exchequer and Audit Departments Act,

to withhold my compliance with the Accountant's request, and I accordingly directed an examination of the vouchers furnished, the result of which enabled me to pass the amount claimed, with the exception of the sum charged for the Muscat Subsidy, which, on further explanations, I was ultimately enabled to admit.

There remained a sum of 973 l. 17 s. 11 d. uncovered by vouchers, which, up to the date Over-payment to of the present Account, had not been recovered, but, as appears from the Foreign Office the Indian Governletter of 30th December, has now been received from the India Office, and will con- ment. sequently form part of the Exchequer Extra Receipts of the present financial year.

The essential portions of the correspondence are annexed.

2. Sub-Head D.—The excess upon this Sub-Head, though not explained by the Accounting Officer, is apparently occasioned by the difference in the rate of exchange.

- 3. I have to add that the Accounting Officer has undertaken that, in future, formal evidence of the payment of the subsidy to the Sultan of Muscat will be obtained.
 - 4. The Net Surplus to be surrendered is, as shown by the Account, 495 l. 12 s. 8 d.

									£.	8.	d.
Grant -	-	-	-	-	•	-	-	-	7,542	-	_
Expenditure	-	-	-	-	-	-	-	-	7,046	7	4
				Ne	t Surp	lus			£. 495	12	8

A. B. C. D. E.

Excess on Sub-Head D.

Muscat Subsidy: evidence of payment will in future be furnished. Net Surplus.

A. 1.

32,326 l. 2 s. 1 d.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir,

With reference to the payments made to the India Office in respect of the moiety of the expenses of the Zanzibar Agency and Muscat Subsidy payable from Imperial Revenues, which formed the subject of your Report to Parliament on the Appropriation Accounts for the year 1876-77, I am directed by the Secretary of State to transmit to you the accompanying copy of a letter which has now been received from the India Office, enclosing statements of the expenditure, together with the vouchers, where available, in support of the same.

Adverting to the observations on this subject contained in the First Report of the Committee of Public Accounts for the present year, the Secretary of State concludes that you will be prepared to certify to so much of the sum charged in the Appropriation Account as is represented by the Accounts now rendered, viz., the sum of thirty-two thousand three hundred and twenty six pounds two shillings and one penny, and will recommend that the final adjustment of the Account shall be deferred until the receipt of further particulars, as proposed by the India Office.

I am. &c. Foreign Office, 15 June 1878.

I am, &c.

~d) F. B. Alston. (signed)

The Comptroller and Auditor General.



VOTE 5 .- SUPPRESSION OF THE SLAVE TRADE-continued.

(A.1.)

My Lord,

India Office, 7 June 1878.

With reference to previous correspondence, terminating with my letter of the 15th March last, I am directed by Viscount Crambrook to forward herewith statements of expenditure incurred in India (together

with vouchers where available) on account of the Zanzibar Agency and Muscat Subsidy, from the 1st July 1872 to the end of the financial year 1876-77.

From these papers it will be seen that the sum chargeable against the Imperial Exchequer is 32,326 l. 2s., being a moiety of the amount disbursed by the Government of India. To meet this, however, an advance of 33,300 l., subject to adjustment, was made in March 1877 by Her Majesty's Treasury, to whom therefore

a balance of 973 l. 18 s. is repayable.

It will be observed, however, that particulars are still wanting as to the original cost of the old Agency Buildings, and the amount of interest on a moiety thereof which is chargeable against Imperial Revenues is not included in the present calculation. Under these circumstances, I am directed to state that, with Lord Salisbury's concurrence, Lord Cranbrook proposes to defer the final adjustment of accounts until the receipt of the further particulars which have been promised by the Government of India with respect to the item in question.

The Under Secretary of State, Foreign Office.

I have, &c. (signed) Louis Mallet.

(B.)

Exchequer and Audit Department,

26 June 1878. I am directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 15th instant, accompanying certain schedules and vouchers in support of charges incurred on account of the Muscat Subsidy and Zanzibar Agency expenses, one moiety of which is payable out of the Parliamentary Grant for the Commission for the Suppression of Slave Trade, and as such was charged against the Vote

for the year ended 31st March 1877. In reply, I am in the first place to point out to you that the schedules and vouchers now furnished do not appear to have been subjected to any examination, either at the India Office or by the officers of the Foreign Office responsible for the proper application of the Parliamentary Grant, and I am to acquaint you, for the information of the Secretary of State, that the Comptroller and Auditor General cannot undertake, by any examination given to vouchers in his office, to relieve the Accounting Department of the responsibility properly attaching to it; nor can he admit that the course pursued in the present instance, of adopting the figures of the Indian Government in its claims against Imperial Funds, is either satisfactory or necessary.

satisfactory or necessary.

In view, however, of the circumstances connected with this expenditure, the Comptroller and Auditor General has directed the officers of his Department to examine the papers transmitted with your letter. I am to communicate to you, for the information of the Marquess of Salisbury, the following results of this examination, and the reasons which prevent his acceding to the proposal contained in your letter, that the Comptroller and Auditor General should now certify to so much of the sum charged in the Appropriation

Account as is represented by the accounts now rendered.

As regards the claim for the reimbursement of the sums stated to have been paid to his Highness the Sultan of Muscat, there is no evidence whatever that the whole or any part of the sum charged has been Sultan of Muscat, there is no evidence whatever that the whole or any part of the sum charged has been received by his Highness, nor is any authority produced to show that the payments should have commenced on 1st February 1871. The statement furnished and signed by Mr. Waterfield, who is apparently an official of the Bombay Government, only purports to be "a Statement of Payments on account of the Zanzibar Subsidy, and of the Moiety due by the Imperial Government." The Comptroller and Auditor General is unable to admit that this is evidence on which the disbursement of 24,319 l. 3s. 2d. can probably be passed.

In view, therefore, of the numerous difficulties which seem to the Comptroller and Auditor General to stand in the way of an immediate settlement of the claim of the Indian Government, and with regard to the incompleteness of the vouchers furnished in support of the sum it is now proposed to charge, the Comptroller and Auditor General can see no advantage to the public service in passing the charges now raised, or in certifying as to their correctness, subject to subsequent adjustment in the following year's account. as proposed in your letter. The schedules and vouchers are herewith returned.

F. B. Alston, Esq., Foreign Office.

I have, &c. ned) H. Treherne. (signed)

(C.)

Foreign Office, 15 July 1878. I AM directed by the Secretary of State to acknowledge the receipt of Mr. Treherne's letter of the 26th ultimo, and its enclosures, relative to the Account of the Muscat Subsidy and Zanzibar Agency expenses, and I am to state to you that, before dealing with the questions on that Account raised in Mr. Treherne's letter, he desires to remove from your mind the impression that, by sending on at once the schedules and vouchers as received from the India Office, it was desired either to relieve this Department of the obligation

vouchers as received from the India Office, it was desired either to relieve this Department of the obligation of examining them or to impose that duty upon the Exchequer and Audit Office.

The Secretary of State had to choose between an immediate examination of these schedules and vouchers, which, with the limited staff at his command, might have involved considerable delay, and the sending them on to you at once, with the understanding that the examination might be undertaken later, and he was moved to the latter alternative by the terms of the First Report of the Committee of Public Accounts, which seemed to him to render it an object of great importance that you should be enabled to report that the vouchers had been received, and thus obviate the necessity for the return of the large sum of between thirty three thousand and thirty four thousand pounds to the Exchequer

of between thirty-three thousand and thirty-four thousand pounds to the Exchequer.

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VOTE 5 .- SUPPRESSION OF THE SLAVE TRADE-continued.

The Secretary of State trusts that this explanation will be satisfactory to you, and he desires me to convey to you the expression of his best thanks for having ordered the examination of the schedules and vouchers by your Department, which has, without doubt, materially facilitated the eventual passing of the Account.

the Account.

I now proceed to reply upon the several points specified in Mr. Treherne's letter.

First, as to the payments made to the Sultan of Muscat, and the authority for their having commenced from the 1st of February 1871; the Secretary of State was under the impression that you had already been furnished with a copy of the Report of the Departmental Committee which formed the groundwork of the action subsequently taken; I am, however, now to transmit to you a copy of that Report, as well as the Treasury Letter adopting its recommendations; and as there seems to be no moral doubt that the money has been paid to his Highness, I am to suggest that perhaps you may be willing to pass the charge, on the understanding that the India Office shall be applied to for receipts.

I am, &c. F. B. Alston. (signed)

The Comptroller and Auditor General.

(D.)

Foreign Office, 16 August 1878. I AM directed by the Marquess of Salisbury to transmit to you a copy of the answer returned by the India Office to the inquiries respecting the Account of the Zanzibar Agency and Muscat Subsidy, which were addressed to that Department in conformity with my letter of the 15th ultimo, and I am to request that you will have the goodness to state to me, for his Lordship's information, whether on the explanations given by that Department you will be prepared to pass the Account.

The Comptroller and Auditor General.

I am, &c. ed) F. B. Alston. (signed)

D. 1.

(D. 1.)

India Office, 12 August 1878. My Lord,

My Lord,

India Office, 12 August 1878.

I am directed by Viscount Cranbrook to acknowledge the receipt of your letter of the 15th ultimo, which embodied the remarks of the Comptroller and Auditor General on the schedules and vouchers showing the amount due from the Imperial Exchequer in respect of a moiety of the expenditure on the Zanzibar Agency and Muscat Subsidy, from the 1st of July 1872 to the end of the financial year 1876 77.

With regard to the first point, as to which further evidence is called for, viz., the Muscat Subsidy payments, I am directed to state that, as far as Lord Cranbrook is aware, it has not been the usual practice to insist on formal receipts being given by an independent Ruler for subsidies paid to him, and that, in his Lordship's opinion, a statement signed by the British officer in charge of the Treasury, together with the evidence afforded by the Treaty stipulations with Muscat, may fairly be accepted as proof that the money has been properly expended. With regard to the omission from the schedules of any credits on account of "Fees, Fines, and Forfeitures" realised during the quarter ended the 30th of June 1872, I am directed to observe that it has been assumed that the liability of the Imperial Government to share in the expenses of the Zanzibar Agency should commence from the 1st July 1872, and in accordance with that principle the Accounts have been prepared. It would seem an obvious conclusion that receipts prior to that date (although included in the schedules for the whole year 1872-73) should not be taken in reduction of expenditure. reduction of expenditure.

There remain, however, two points noticed by the Auditor General, viz., the absence of Nil receipts, and an unexplained item of Rs. 75. 3. 3. brought to credit. With regard to these, no information is available in this office, and further reference to India therefore becomes necessary. Taking in consideration, however, the fresh delay that this course would involve, and the nature of the evidence called for, which appears of minor importance, Lord Cranbrook would suggest, for the Marquess of Salisbury's consideration, that the Comptroller and Auditor General should be asked whether the Accounts as they now stand will not satisfy the requirements of his Department, or whether the omissions pointed out by him render a further reference to India necessary.

To the Under Secretary, Foreign Office.

I have, &c. Louis Mallet. (signed)

(E.)

Exchequer and Audit Department, 4 September 1878.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 16th ultimo, enclosing a copy of a letter received from the India Office respecting the Accounts of the Zanzibar Agency and Muscat Subsidy; and, in reply, I am to state, for the information of the Marquess of Salisbury, that under the circumstances the Comptroller and Auditor General is willing to waive the objections raised by this Department on the subject of certain unvouched items and the absence of Nil returns, and consequently to admit, as properly chargeable to the Vote, a total sum of 33,228 l. 6s. 9 d.

The Comptroller and Auditor General, however, cannot, so far as he is concerned, consent to the question of the Appropriation of the Grant, 1876-77, remaining without adjustment at its present point. There is nothing in the evidence given before the Public Accounts Committee to show on what grounds the Committee arrived at the conclusion that the amount advanced to the India Office would prove to be

There is nothing in the evidence given before the Public Accounts Committee to show on what grounds the Committee arrived at the conclusion that the amount advanced to the India Office would prove to be the final sum chargeable to the Vote, in the absence of the requisite vouchers; but, as a matter of fact, it appears from their First Report that, while expecting that the matter would come under their consideration again before their final Report, they did consent to assume the correctness of the figures as shown by the Appropriation Account of the Grant for the Commission for the Suppression of the Slave Trade, and to recommend that the deficit of 42 L. 1s. 3d. therein shown should be voted. This sum was subsequently granted by Parliament, thus voting a sum to cover a deficit which the subsequent production of the detailed accounts showed not to have had any real existence. detailed accounts showed not to have had any real existence.

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VOTE 5 .- SUPPRESSION OF THE SLAVE TRADE-continued.

In its Account of the Appropriation of the Grant, 1876-77, the Foreign Office claimed credit for having disbursed 34,202 l. 4s. 8d. under Sub-Heads C. and D. of the Vote, and of this sum, as stated by the Comptroller and Auditor General in his Report, 902 l. 4s. 8d. was duly accounted for, and properly vouched, the difference, 33,300 l., being the amounts paid on account of the Muscat Subsidy and Zanzibar Agency, for which no vouchers had been received. These documents were, however, subsequently transmitted to the Comptroller and Auditor General; but it was found that, even if the irregular form in which the received to the Comptroller and Auditor General; but it was found that, even if the irregular form in transmitted to the Comptroller and Auditor General; but it was found that, even if the irregular form in which they were rendered was condoned, yet the claim by the Indian Government only amounted to 32,326 l. 2 s. 1 d., viz., on account of the Agency Expenses at Zanzibar, 8,006 l. 18 s. 11 d., and of the Muscat Subsidy, 24,319 l. 3 s. 2 d. Thus, accepting the figures furnished to the Foreign Office by the India Office a total charge of 33,228 l. 6 s. 9 d. had been incurred under these Sub-Heads, instead of 34,202 l. 4 s. 8 d., as stated, and consequently there remains due to Her Majesty's Treasury, as stated in Sir Louis Mallet's letter of 7th June 1878, 973 l. 17 s. 11 d., which sum, remaining as an admitted imprest or advance, cannot, under the provisions of the 24th section of the Exchequer and Audit Act, be considered as a final charge in the Account for 1876-77.

The Comptroller and Auditor General will, of course, have no alternative but to explain, in his next Report to Parliament, the circumstances under which the excess Vote of last Session was taken, but in the meantime he is of opinion that the Treasury should be communicated with, with a view to the amount

the meantime he is of opinion that the Treasury should be communicated with, with a view to the amount

overpaid to the Indian Government being recovered and surrendered to Her Majesty's Exchequer.

In conclusion, I am to make one remark with reference to the Enclosure in your letter of the 16th ultimo. The Comptroller and Auditor General did not suppose, when asking for some evidence of the payment of the Muscat Subsidy, that the autograph signature of the Sultan should be required; but he presumed that the officers of his Highness's Treasury, into whose hands probably the subsidy is paid, should furnish some proof of its receipt, and he cannot suppose that the Indian Government is content with the annual disbursement of so laws a sum without avidance of its harring meached its present doct. with the annual disbursement of so large a sum without evidence of its having reached its proper destination.

It is this evidence which the Comptroller and Auditor General is of opinion should be produced to him in future, before he can be expected to certify to the House of Commons as to the proper appropriation of the Parliamentary Grant, and I am to request that you will move the Secretary of State for India to furnish the Foreign Office in future with some proof of the payment of the subsidy other than the statement of the Consular Agent.

I have &c.

To F. B. Alston, Esq., Foreign Office.

I have, &c. (signed) Hay Cooper.



Vote 6. TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TONNAGE BOUNTIES, &c., and LIBERATED AFRICAN DEPARTMENT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

		•	C-			Expeni			60	mp	Experared v	diture, with Gra	nt.	
Service.			Gra	NT.		EXPEN)ITU	K K.	L than (088 }raz	ted.	M than G	ore Iran	ted.
			£.	8.	d.	£.	٤.	d.	£.	s.	d.	£.	8.	d.
A Tonnage and Slave Bounties	-	-	12,000	_	_	11,457	11	4	542	8	8	-	-	
LIBERATED AFRICAN DEPARTMENT:						,			1					
B.—Salaries	-	-	161	_	_	179	16	5	-		-	18	16	5
C.—Boat Service and Repairs to Boats .	-	-	169	••	_	171	12	_	•		-	2	12	-
DProvisions, Forage, Fuel, and Light, and ances in lieu thereof	d All	ow-	125	_	_	175	9	8	-		•	50	9	8
E Rent, and Allowances in lieu thereof	-	-	40	_	_	50	_	-	-		-	10	-	_
F.—Incidental Expenses	-	-	100	_	_	26	8	6	78	11	6	! -	_	
GMaintenance of Liberated Africans -	-	-	3,392	_	_	3,316	6	4	75	18	8	-	_	
H Maintenance and Repairs of Buildings	•	-	50	-	_	28	17	-	26	8	-	-		
		£.	16,087	_	_	15,401	1	8	717	16	10	81	18	1
D	educ	t Def	icit -	-		-			81	18	1		<u> </u>	
No	et Su	rplus	to be sur	ren	dere	d	-	£.	685	18	9	j		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure under this Sub-Head depends upon the number and magnitude of the captures within the year. It cannot, therefore, be precisely estimated.

B. and D.—These Deficits arose from the fact that, during the year, slaves were taken at Sierra Leone, where there is not now any permanent establishment for their reception. Remuneration for Overseers, was, therefore required as well as provisions and forage, &c.

- C.—The Expenditure under this Sub-Head cannot be foreseen.
- E.—Five quarters' allowance happened to be paid within the year.
- F. and G.—These Surpluses are owing to the death during the year, of certain of the Africans for whom provision was made.
 - H.—The Expenditure for repairs proved less than had been expected.

The Surplus of 1,440 l. 14 s. 8 d., shown on the Account of the Vote "Tonnage Bounties, &c., and Liberated African Department," for the year ended 81st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.



Vote 6.—Tonnage Bounties, &c., and Liberated African Department—continued.

STATEMENT of PAYMENTS made in the Year 1877-78, on account of Bounties on Slaves, Captured Negroes' Support, in continuation of the Statement in last Year's Estimate.

I.-Tonnage and Slave Bounties, &c.

CAPTORS.							Amo	unt.	
							£.	5,	d.
The Officers and Crew of Her Majesty's Ship "London"	-	-	_:	-		_	9.620	в	11
Ditto ditto "Philomel"	_	-	-	_	-		10		
Ditto ditto "Rifleman"	-	-	-	-		-	95		_
Ditto ditto "Lynx"	-	-	-	-		- 1	816	9	9
T. A. Wall, Acting Commandant of British Sherboro'	-	-	-	-	-	-	381	_	4
C. W. Edwin, Senior Landing Waiter at Custom House, Freetown	-	-	-	-	-	-	191	1	1
R. R. Elliott, Branch Pilot of Freetown	-	-	-	-	-	-	342	7	3
•						£.	11,457	11	4

II .- SUPPORT OF CAPTURED NEGROES.

Salaries 179 Boat Service and Repairs to Boats 171 Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof 175 Rent, and Allowances in lieu thereof 50 Incidental Expenses 26 Maintenance of Liberated Africans 3,316	175 9 8 50 26 8 6
Boat Service and Repairs to Boats Provisions, Foreage, Fuel, and Light, and Allowances in lieu thereof Rent, and Allowances in lieu thereof Itio Service and Repairs to Boats Itio Service	171 12 - 175 9 8 - 50 26 8 6 4 - 3,316 6 4
Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof	175 9 8 50 26 8 6 3,816 6 4
Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof	50 - - 26 8 6 3,316 6 4
Rent, and Allowances in lieu thereof 50 Incidental Expenses 26 Maintenance of Liberated Africans 3,316	26 8 6 3,316 6 4
Incidental Expenses 26 Maintenance of Liberated Africans 3,316	3,316 6 4
Maintenance of Liberated Africans 3,316	
£. 3,943	£. 3,943 9 11

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. Expenditure in excess of the Estimate has taken place under the following Sub-Heads:—

LIBERATED AFRICAN DEPARTMENT:

- B .- Salaries.
- C.—Boat Service and Repairs to Boats.
- D.—Provision, Forage, Fuel, and Light, and Allowances in lieu thereof.
- E.-Rent, and Allowances in lieu thereof.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 635 l. 18 s. 9 d.

								£.	8.	d.
Grant	-	-	-	-	-	-	-	16,037	-	-
Expenditure	-	-	-	-	-	-	-	15,401	1	3
			Net	Surp	lus		- £	. 635	18	9

VOTE 7. EMIGRATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EMIGRATION, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

								C	omp	Exper	nditure, with Grant.	•
Service.		Gra	NT.		Exper	TIG	URE.	I than (ess Fra		More than Gran	
		£.	s ,	d.	£.	s.	d.	£.	s .	d.	£. s.	. d.
A.—Emigration Board, Salaries and Wages -	-	2,192	-	-	2,049	6	8	142	13	4	_	
B Ditto - ditto - Incidental Expenses -	-	100	_	-	21	14	2	78	5	10	_	
C.—Passages, in certain cases, of Families of Convi	icts	200	-	-	69	12	1	130	7	11	_	
	£.	2,492	_	-	2,140	12	11				_	
Su	rplus	to be su	rrei	der	ed -		· £.	351	7	1		

Estimated Amount of Extra Receipts payable to Exchequer - - - 2,000 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - *

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving caused partly by the transfer of the Office Messenger to the Colonial Office, and the non-appo his successor for some months after, and partly from the fact that expenses for copying were less than were ant	
B.—Charges less than anticipated.	
C.—Charges less than anticipated.	

The Surplus of 776 l. 2s. 2 d., shown on the Account of the Vote "Emigration," for the year ended 31st March 1877, has been surrendered.

S. Walcott,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



^{*}Note.—In consequence of the reorganisation of the Emigration Board, the duty of collecting and accounting for the Exchequer Extra Receipts as stated above, devolved on the Crown Agents for the Colonies from 1st April 1877 (vide Treasury Letter of the 11th January 1877, No. 36, Copy herewith), and no moneys were consequently received by the Accounting Officer for the Vote on this Account.

Vote 7.

EMIGRATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus to be surrendered is, as shown by the Account, 351 l. 7 s. 1 d.

2,492 - -Grant -2.140 12 11 Expenditure £. 351 Surplus

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

Enclosure

Sarplus.

2. With reference to the Note on the Account, respecting the collection of, and accounting for, Exchequer Extra Receipts, I have received an Explanatory Letter and Statement from the Treasury, copies of which are annexed to this Report.

LETTER referred to in the foregoing REPORT.

(21,086-78.)

Treasury, S.W., 4 January 1879. Sir,
WITH reference to Mr. Treherne's letter of the 21st ultime, asking for information as to the amounts paid into the Exchequer in 1877-8 on account of the Rents of Guano Islands, I am directed by the Lords Commissioners of Her Majesty's Treasury to inform you that they have caused the enclosed Statement to be prepared, which will furnish the explanations desired. You will observe that, although the nominal rents at which the islands are leased amount to 1,950 l., the sum actually receivable from them was only 1,450 l., my Lords having consented to a temporary reduction of 500 l. a year.

I am, &c. Sir.

The Comptroller and Auditor General.

(signed) William Law.

(Enclosure.)

RENTS OF GUANO ISLANDS, YEAR 1877-8.

								Annual Rent.	Paid in Exche within th	quer	•	In Excess of Yearly Rent.	Less than Yearly Rent.
Sombrero	•	_			-		_	£. 1,000*	£. 250	s. -	đ. -	£. 	£. s. d. 250
Malden	-	-	-	-	-	-	-	500	495	9	6	-+-	4 10 6
Bramble Ca	y	- '	-	-	-	-	-	100	98	16	6	- + -	1 3 6
Bird -	-	-	_	-	-	-	-	100	200	-	_	100	_
Caroline	-	-	-	-	-	-	-	50	25	-	_		25 – –
Flint -	-	-	-	-	-	-	-	50	25	-	_	- •	25
Vostock -	-	-	-	-	-	-	-	50	25	-	-		25
Willis's Isle	te	-	-	-	-	-	-	100	100	_	-	_	
				De	duct			1,950 500	1,219	6	-	100	330 14 -
							£.	1,450	N	et De	efici	ency - £.	230. 14.

^{*}A temporary reduction to 500 l., approved by Treasury (6522—74, and 9624—77). † Owing to less by exchange.



VOTE 8. SUEZ CANAL (BRITISH DIRECTORS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUEZ CANAL (BRITISH DIRECTORS), in the Year ended 31st March 1878, showing a Surplus upon two Sub-Heads of the Vote.

SERV	*CP					GRA	ve		Expeni			c		Experienced v		e, Grant.	
DEN'						, GRA	MJ,		LAPENI	DITU	K.B.	than	Less Grai		tha	More a Grai	
						£.	r	d.	£.	٤.	d.	£.	s.	d.		£. s.	d.
A.—Personal Remuneration	-	•	-	-	-	1,400	_	-	1,400	_	_		_				
B.—Travelling Expenses	-	-	-	-	-	400	-	-	398	18	-	6	2	_		-	
C.—Outfit Allowance -	-	•	-	•	-	200	-	-	200	_	-		_			_	
D.—Incidental Expenses	-	•	-	-	-	20	-	-	18	12	6	1	7	6		_	
					£.	2,020	-	-	2,012	10	6						
					Sur	plus to be	e su	rren	lered -	-	£.	7	9	6			
Estimated Amount Amount of Extra H										to	Excl	- nequer	•	£. 650 768	s. - 15	d. - 7	
Explan	ATI(on of	the	Caus	es of	Variation	on b	etw	een Ex	- pen	ditu	re and	Gr	ant.			
B. and D.—Casual differen	ace b	etwee	en Es	timat	e and	Expendi	ture			-							
EXTRA RECEIPTS.—This st	am is	s thus	com	posed	:							£.	2.	d.			

£. 768 15

ended 31st March 1877, has been surrendered. R. E. Welby, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

The Surplus of 219 l. 12 s. 7 d., shown on the Account of the Vote "Suez Canal (British Directors)," for the Year

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, H. B. Arber.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 7 l. 9 s. 6 d.

d. Grant 2,020 Expenditure 2,012 10 6 £. Surplus 9 6

0.12.

Y Y 2

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VOTE 9.

TREASURY CHEST.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY CHEST, in the Year ended 31st March 1878, showing a Deficit upon the Vote.

σ .	•	GRANT.			Expenditure.			Expenditure, compared with Grant.					
Service.	GRA	NT	•	EXPENI) TIC	JRE.	than	Less Gra	nted.	M than	Iore Gra		
Loss on Treasury Chest Transactions (1876-77)	£. 6,326	s. _	d. -	£. 6,330	s. 4	d. 11	£. -	8.	d. -	£.	s. 4	d. 11	
				Deficit to	be	Vote	d -		£.	4	4	11	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

This Deficit was occasioned by the payment in the course of the year of a sum for the conveyance of specie abroad, which sum escaped observation when the Estimate was framed.

The Surplus of 668 l. 14 s. 1 d., shown on the Account of the Vote "Treasury Chest," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Deficit to be voted is, as shown by the Account, 4 l. 4 s. 11 a.

Expenditure - - - - - - - - - - - - 6,326 - - - - - - - - - - - 6,330 4 11

Deficit - - - £. 4 4 11

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class V. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 11,031 l. 13 s. 1 d.

STATEMENT.

ţ.	SERVICE.			7	Expendence Expendence		P .	Receipts ne Exchequer.
No. of Vote.	SERVICE.		Grant.	Expenditure.	Less than Granted.	More than Granted.	Estimated.	Realised.
1	Diplomatic Services		£. 220,758	£. ·s. d. 217,403 7 7	£. s. d. 3,354 12 5	£. s. d.	£. s. d. 27,154 – –	£. s. d. 26,424 18 6
2	Consular Services		247,894	242,548 19 4	5,345 - 8		57,500	85,904 3 3
:3	Grants in Aid of Expenditure in certain	Colonies -	173,266	172,729 9 3	536 10 9			30,516 - 5
4	Orange River Territory and St. Helena		2,794	2,484 13 10	309 6 2		60 - -	169
3	Suppression of the Slave Trade		7,542	7,046 7 4	495 12 8	_	_	-
•	Tonnage Bounties, &c., and Liberated Department	African	16,037	15,401 1 3	635 18 9	_	_	_
7	Emigration		2,492	2,140 12 11	351 7 1		2,000	_
8	Suez Canal (British Directors)		2,020	2,012 10 6	7 9 6		650 – –	7 5 8 15 <i>7</i>
9	Treasury Chest		6,326	6,330 4 11		4 4 11	-	_
	TOTAL -	£.	679,129	668,097 6 11	11,035 18 -	4 4 11	87,364	143,772 17 9
				NET SURPLUS	£. 11,031	13 1	More than Estimated £	. 56,408 17 9

Exchequer and Audit Department, 15 January 1879. Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS, 1877-78.

CLASS VI.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Civil Service Estimates, Class VI., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

VOTE 1. SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUPERANNUATION and RETIRED ALLOWANCES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

										Expended sompared s	
Service.			GRANT.			Expend	ITURB.	Less than Granted.	More than Granted.		
					£.	s.	d.	£.	s. d.	£. s. d.	£. s. d.
A.—Superannuation Allowances	-	•	-	•	282,919	-	-	283,488	10 3		569 10 &
B.—Compensation Allowances	•	-	•	-	221,392	-	-	218,873	18 4	2,518 1 8	
C —Compassionate Allowances	•	-	-	•	2,700	_	-	2,980	18 3		230 13 3
D.—Gratuities	-	-	-	-	8,000	-	-	2,904	7 10	95 12 2	_
				£.	460,011	_	_	458,197	9 8	2,613 18 10	800 3 6
			Ded	uct D	eficit -					800 3 6	
•			Net	Surp	lus to be	urr	end	ered	- £.	1,813 10 4	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer - 364 7 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- . A .- The new allowances exceeded the savings by deaths.
- B.—The savings by death, especially in the case of late officers of the Court of Bankruptcy, exceeded the new allowances.
 - C.—The Excess arose principally from cases of labourers in the Royal Parks.
 - D.-A close Estimate in these cases is impossible.

EXIBA RECEIPTS.—This amount is a refund on account of pension overpaid to Sir R. W. Rawson for the period from 31st May 1875 to 31st March 1876, and has been thus dealt with in accordance with Audit query, No. 17, 30th May 1878.

The Surplus of 5,929 % 7s. shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1877, has been surrendered.

Paymaster General's Office, 20 November 1878.

J. P. Collier,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observation contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.



VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. There is an Excess of Expenditure over the Estimate under Sub-Heads A., Excess. "Superannuation Allowances," and Sub-Head C., "Compassionate Allowances."
- 2. Under Sub-Head A., a payment of 6 l. 4 s. 7 d., and under Sub-Head B., a payment Unvouched payof 3 l. 6 s. 3 d. are unvouched. In reply to a communication on the subject, the Deputy ments. Paymaster General has informed me that "the vouchers were mislaid in the Paymaster "General's office after they had been examined and found correct in every respect."

Under these circumstances, and as the payments were made by Colonial postmasters, and repayment was claimed from the Paymaster General by the Postmaster General, I have not thought it incumbent upon me to report the sums as not properly chargeable to the Vote.

3. The Net Surplus to be surrendered is, as shown by the Account, 1,813 l. 10s. 4d. Net Surplus.

						£. s.	d.
Grant -	-	-	-	-	-	- 460,011 -	-
Expenditure	-	-	-	-	-	- 458,197 9	8
		Net	Sur	olus		- £. 1,813 10	4



VOTE 2. MERCHANT SEAMEN'S FUND, PENSIONS, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MERCHANT SEAMEN'S FUND, PENSIONS, &c., in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the

				F	Expenditure.			Expenditure, compared with Grant.					
Service.		Gra	NT.	EXPEN				ess Fran	ted.	More than Granted.			
		£.	s. d	£.	s. (<i>z</i> .	£.	s .	d.	£. s. d.			
A.—Pensions		33,000		- 82,840	1	8	659	18	4	_			
B.—Commutation of Pensions		100	-	- 58	6	-	41	14	-	_			
	£.	88,100		32,898	7	8				_			
	Surplu	is to be su	rrend	ered	- 3	ε.	701	12	4				
The control of the co			•							£. s. d.			
Estimated Amount of Extra Receipts pa Amount of Extra Receipts realised in the	• .	•		id over to	- Erch	•	-	•	•	250			
*Gross Amount realised - Contributions returned -		- -	- -		- -	•	£. 828 77	13 2	6 8	251 10 10			

A.—The Saving arises from the mortality having been greater than was anticipated.

B.—It is impossible to estimate closely the sum required for commutations in any given year.

The Surplus of 6711.11s. 9d., shown on the Account of the the year ended 31st March 1877, has been surrendered.	Vote "Merchant Seamen's Fund, Pensions, &c.," for
The second of th	439 W. 3

Board of Trade, 80 November 1878.

Allen Stoneham. Accounting Officer.

I certify that this Account has been examined under my directions, and, is correct.

Examined, Hay Cooper. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Report on the Appropriation Account of this Vote for the year 1874-75, and Contributions of also that for the year 1875-76, called attention to the fact of the acceptance by the Seamen to Board of Trade of contributions from seamen entitling the contributors to pensions in Ponsions. cases which appeared inadmissible under the terms of the Act 14 & 15 Vict. c. 102, ss. 43 and 50, in consequence of which, in January 1877, the Board of Trade obtained a legal opinion on the subject, which being adverse to the course which had been pursued by the Board of Trade, the contributions referred to were returned to the seamen.

It was intended to have obtained fresh statutory authority on the subject in the Merchant Shipping Bill of last Session, but, as the Bill was withdrawn, the Treasury gave an authority to the Board of Trade to act as heretofore upon the understanding that the necessary statutory powers will be sought and obtained next Session.

Under this Treasury direction the Board of Trade have received a contribution from a seaman, which, as the law at present stands, is inadmissible.

I have not been furnished with receipts for Pensions, amounting to 95 l. 19s., Certain Receipts

paid by consuls, colonial treasurers, and supervisors of Excise, through the agency of the not furnished. War Office during the year 1876-?7, and charged in the present Account.

It has been explained by the Board of Trade that the War Office, through which the Pensions are paid, are now unable to supply the vouchers and receipts required, but that in future care will be taken to have these Pension receipts abstracted from the various Accounts in which the charges appear. Under these circumstances, and as a certificate has been furnished by the Deputy Accountant General of the Army that the charges have been properly vouched and are correct, I have not considered it necessary to report these payments as not properly chargeable in the Vote.

3. The Surplus to be surrendered is, as shown by the Account, 701 l. 12s. 4d. Surplus.

									£.	8.	d.
Grant -	-	-	-	-	•	-	•	-	33,100		-
Expenditure	-	-	-	-	-	-	-	-	32,398	7	8
					Sur	plus		-	£. 701	12	4



Vote 3. RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Relief of Distressed British Seamen Abroad, in the Year ended 31st March 1878, showing a Surplus upon one Sub-Head of the Vote.

				 			Expenditure, compared with Grant.					
Service.	GRA	NT.		Expeni	oitu	RE.	Less than Granted.	More than Granted.				
	£.	s,	d,	£.	8.	d.	£. s. d.	£. s. d.				
A Relief of Distressed British Seamen Abroad -	82,000	-	-	80,612	2	4	1,887 17 8	-				
B.—Contribution towards Establishment at Sable Island.	400	-	-	400	-	-	_	_				
C.—Contribution towards Establishment at Torres Straits.	600	-	-	600	-	-	_	_				
£.	88,000	-	-	31,612	2	4		_				
Surple	us to be s	urrei	ıde	red	•	£.	1,887 17 8					

Estimated Amount of Extra Receipts payable to Exchequer - - - - 1,800 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer* 1,576 2 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A .- Slightly over-estimated.

B. and C.-Nil.

EXTRA RECEIPTS.—Slightly over-estimated.

The Surplus of 776 l. 8s. 11 d., shown	on the Account of the	Vote "Relief of	Distressed British	Seamen Abroad,"
for the year ended 31st March 1877, has	been surrendered.			,

Board of Trade, 30 November 1878.

Allen Stoneham,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



^{*} This amount contains 316 l. 1 s. 3 d., balance of Wages of Living Seamen, 1876-77, less 12 l. 14 s. 9 d., paid on account of wages, that had been surrendered in previous years.

VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. In the Report on this Vote for the year 1869-70, paragraph 11, attention was Wages of Seamen drawn to the subject of the Wages of Seamen discharged in British Possessions; and it was then pointed out that the instructions to Board of Trade officers in the Colonies were British Possessions. apparently at variance with the Merchant Shipping Act of 1854, under which officers acting for the Board of Trade in the Colonies have no power to claim and dispose of wages of seamen.

In reply to a Question (899) on this subject by the Committee of Public Accounts, the Permanent Secretary of the Board of Trade stated that the Act was imperfect in this respect, and that in the new Merchant Shipping Bill care would be taken to put the case of seamen discharged in colonial ports on the same footing as those discharged in foreign

Since 1870 three or more Shipping Acts have been passed, but no steps have apparently been taken to amend Section 210 of the Act of 1854, which deals with the subject.

The attention of this Department has again been called to the subject, and a correspondence has taken place with the Board of Trade with reference to the ultimate disposal of wages paid to mercantile marine officers in India, as it had been observed that wages were sometimes brought into their accounts with the Board of Trade, the disposal of which was not accounted for, and that at other times wages stated to have been paid to such officers were altogether omitted from the accounts of the mercantile marine

I have been informed by the Board of Trade that the instructions issued from the Department of the Comptroller General, Calcutta, to mercantile marine officers are to omit from their accounts all balances of wages, unless the seamen die in India, or are sent home or to another port.

In the case of seamen left behind in hospital or gaol, their wages are placed in deposit pending their discharge or release, when the balances, after deducting all expenses, are returned to the seamen, and neither the receipts nor the payments are shown in the agents' accounts with the Board of Trade.

It appears to be desirable to bring this subject of seamen's wages, discharged in British Possessions, again under consideration, as it would appear that, so long as Section 210 of the Act of 1854 remains unamended, the agents of the Board of Trade in British Possessions abroad labour under an admitted defect in the law in dealing with the wages of discharged British seamen, whilst at present the mode of accounting for such wages as do come into the hands of these officers is unsatisfactory, and not calculated to afford security that the balance of unclaimed wages of living seamen, which is paid over annually to the Exchequer contains all sums properly belonging to it.

It is further to be observed on this subject that it may and probably does happen that seamen are relieved at the public expense, after discharge in India or other British Possessions abroad, who had balances of wages due to them, which would be applied towards meeting their expenses did the same facility exist of claiming their wages as in

In illustration of the point, I may refer to the case of a seaman sent home at the public expense from Chittagong, to whom wages amounting nearly to the cost of his passage were due, and had apparently been handed over by the master of the vessel from which the seaman was discharged, but respecting the disposal of which no satisfactory explanation has been afforded to my inquiries.

The Board of Trade have informed me by letter, dated 4th January 1879, that a letter was written to the India Office on the 12th June 1878, pointing out the different modes adopted by mercantile marine officers in India in dealing with seamen's wages, and suggesting that one uniform system should be established and followed at all Indian ports, to which letter no reply has yet been received by the Board of Trade.

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VOTE 3.—Relief of Distressed British Seamen Abroad—continued.

Charge for Subsistence and Conveyance Home of a Crew.

2. It appears desirable to draw attention to a charge, amounting to 522 l. 14 s. 6 d., including consul's commission, for subsistence, and conveyance home, of the crew and others of the S. S. "Hibernia," employed by the Telegraph Construction and Maintenance Company, wrecked at Maranham in November 1877. The ship was wrecked on her arrival in harbour, and the crew and cablemen, and others, were thrown upon the consul's hands. In order, as he considered, to save the greater expense of maintaining them until a vessel happened to visit the port, he chartered the "Braganza" to carry them to Liverpool, at a cost of 1,200 l. Towards this expense, the owner's agent contributed 400 l. tributed 400 l.

In addition to the sum of 800 l., the consul expended certain amounts for their subsistence for seven days at Maranham, and a further sum (44 l. 17 s.) has been paid by the Board of Trade for the conveyance home of 13 men of the "Hibernia" by the "Braganza" beyond the sum agreed upon for chartering that vessel.

Upon receiving the accounts from the consul, the Board of Trade, while admitting that the relief afforded fell within its instructions, considered that so large and wealthy a company ought to bear a larger part of the expense, and it was pointed out to the company that although the Vote was placed at the disposal of the Board of Trade, to assist seamen in distress, and relieve seamen shipwrecked, without inquiring into the circumstances of the owners, yet that the fact of these persons being the servants of a wealthy company could not be overlooked, and upon these representations the company agreed to contribute a further sum of 500 l., leaving the charge of 522 l. 14 s. 6 d. to fall upon the Vote.

Charge for rescue of crew of SS. "Kate" by the "Hewett."

3. There is another charge, amounting to 100 l., in this account to which I think it right to call attention.

The S. S. "Kate," of Whitby, which, according to the finding of the court of inquiry respecting her loss, left port much too heavily laden, foundered in the North Sea, her crew having been taken off by a small steamer, the "Hewett," employed to collect fish from fishing smacks and convey the same to market. In consequence of these services the market was lost, and compensation was claimed by the owners, and also by the master, for saving the lives of 18 men forming the crew of the "Kate."

After a full consideration of the matter, the Board of Trade awarded 100 l. to cover everything.

I notice in the report of the Court that the value of the "Kate" was put down at 12,000 l., and that she was insured for 14,000 l., and under these circumstances it seems doubtful to me whether the loss of the market of the "Hewett" should not have been left to be compensated by the owners of the "Kate."

Charge on account 4. I have to bring under notice two payments of the "Northum- account, which were made in respect of the same service, the circumstances of which are 4. I have to bring under notice two payments of 52 l. and 125 l. charged in the as follows:-

> A British vessel, the "Northumbria," was wrecked on the Island of Anticosti, and a schooner was engaged to convey the master and crew to Gaspé, upon an agreement that on arrival the charge for this service should be left to the decision of two merchants, who fixed the remuneration at 600 dollars (125 l.)

> In the meantime, a vessel of Gaspé undertook to go to Anticosti to fetch the crew of the "Northumbria" for a sum of 250 dollars (52 l.), the first arrangement being, it is stated, unknown, when the second was made. I have no further information which will explain the difference made in the two charges, beyond the fact stated by the shipping master at Quebec, that the vessel, for the services of which 600 dollars were paid, had to be taken out of winter quarters, rigged, and manned, at a period when insurance had run out. The payments have been allowed by the Board of Trade, as the circumstances were altogether unusual, and as there was no reason to suspect that the best arrangements which the circumstances admitted, were not made.

> Although not prepared to dispute the strict legality of the payments referred to in the three preceding paragraphs, or the propriety of charging them against the Vote for Relief of Distressed British Seamen, it has appeared to me to be the duty of this Department to print and that under the heading of Polici to Seamen, the Reard of Trade ment to point out that, under the heading of Relief to Seamen, the Board of Trade has, and perhaps must, incur large expenditure for other objects.

Charge for Conveyance of Seamen from Huelva.

5. There is a payment of 4 l. 10 s. charged in this account for conveyance from Huelva of distressed seamen, for which no receipt is produced by the master of the "Iduna," the conveying ship.

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VOTE 3 .- RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD-continued.

The consul in his account has stated these seamen were shipped on board this vessel; but in a report of the Registrar General of Seamen he explains that, although the vessel which is stated to have conveyed home the seamen appears to have been at Huelva and Liverpool at the dates named in the Conveyance Order, he finds no mention made in the papers transmitted to him of the distressed seamen having been taken on board.

The Board of Trade, in reply to a communication from this Department, state that they "considered the present vouchers sufficient evidence of the correctness of the charge."

I am, however, unable to concur in this view, or, under the circumstances, to report the amount as properly chargeable on the Vote.

6. I have also to report a payment of 2 l. charged in the account of the consul at Unvouched Charges. Santos for funeral expenses of a seaman, as not properly chargeable on the Vote for want of a receipt.

7. Deducting the sums referred to in paragraphs 5 and 6 as not properly chargeable upon Amended Surplus. the Vote, the total expenditure will be 31,605 l. 12 s. 4 d. instead of 31,612 l. 2 s. 4 d., and the Surplus to be surrendered will be 1,394 l. 7 s. 8 d., and not 1,387 l. 17 s. 8 d. as shown in the account, which should accordingly stand as follows: -

							£.	s.	d.
Grant -	-	-	-	-	-	-	33,000	-	-
Expenditure	-	-	-	-	-	-	31,605	12	4
			Surp	lus		-	£. 1,394	7	8

VOTE 4. HOSPITALS AND INFIRMARIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Hospitals and Infirmaries, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon two Sub-Heads of the Vote.

		_	Expenditure, compared with Grant			
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.		
Board of Superintendence (Dublin Hospitals):	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
A.—Salaries	153	153	-	_		
B.—Rent	70	70				
C.—Incidental Expenses	5	44-	- 16 -	. —		
D.—Grants in Aid of Hospitals	16,350	16,850	_	_		
E.—Grants to Treasurers of Public Infirmaries -	1,426	1,198 16 -	227 4 -	_		
£.	18,004	17,776		_		
Surph	s to be surrendere	d £.	228			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—A	pproximate	estimate.
------	------------	-----------

E.—Death vacancies.

The Surplus of 36 l. 2s. 2d., shown on the Account of the Vote "Hospitals and Infirmaries, Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin Castle, 24 September 1878.

Thomas H. Taylor, Clerk in charge of Account.

Accounting Officer.

I certify that, to the extent to which the Services are susceptible of a detailed examination, this Account has been

Examined, C. A. de Valmer.

examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 4.

HOSPITALS AND INFIRMARIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant, amounting to 228 l., to be surrendered to the Exchequer.

						£.	s.	d.
Grant -	-	-	•	-	•	18,004	-	-
Expenditure	-	-	-	-	-	17,776	_	-
		S	Surplus	-		£. 228	_	-

Vote 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other Allowances, Great Britain, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

			Expenditure, compared with Grant.			
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
A.—Toulonese and Corsican Emigrants, &c.	169	178 10 8	-	9 10 8		
B.—Polish Refugees	950	984 3 -		34 3 -		
C.—Distressed Spaniards	261	250 8 -	10 12 -			
D.—French Refugees	316	309 13 -	67-	_		
E.—Her Majesty's Charities and Bounties, Scotland	1,640	1,584 5 1	105 14 11			
F.—Corporation of Berwick, Repairs of Bridge -	90	90 9 -		- 9 -		
GIncumbents and Schoolmasters, Isle of Mun -	90	89 9 -	- 11			
H.—Clarges' Annuity	500	500				
I.—Refuge for the Destitute	325	325		_		
£.	4,341	4,261 17 9	123 4 11	44 2 8		
Deduct Defi	icit		44 2 8			
Net Surplus	to be surrendere	d £.	79 2 3			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—These Deficits arise partly from an under-estimate, and partly from the fact that allowances belonging to a prior year came in course of payment during the present year.

C., D., E .- These Surpluses are the result of deaths.

F. and G.—The Estimate was, in each case, taken in round figures.

The Surplus of 86 l. 7 s. 9 d., shown on the Account of the Vote "Miscellaneous Charitable and other Allowances, Great Britain," for the year ended 31st March 1877, has been surrendered.

R. E. Welby, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.



VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. EXPENDITURE in Excess of the Estimate has taken place under the following excess. Sub-Heads:—
 - A.—Toulonese and Corsican Emigrants.
 - B.—Polish Refugees.
 - F.—Corporation of Berwick, Repairs of Bridge.
 - 2. The Net Surplus to be surrendered is, as shown by the Account, 791. 2s. 3d.

 £. s. d.

 Grant - - 4,341
 Expenditure - - 4,261 17 9

Net Surplus - - £. 79 2 3

Net Surplus.

Vote 6. MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other Allowances, Ireland, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

G			Expenditure, compared with Grant.			
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
A.—Concordatum Fund for Charitable Allowances	3,225	3,225	· -			
BHer Majesty's Bounty	137	137 3 10		- 3 10		
C.—Grant in Aid of Rent and Taxes of Shelter for Females discharged from Prison.	50	50	-	_		
DInvalid Foundlings	293	275 16 5	17 8 7	_		
E.—Lunatics and Idiots	657 – –	628 4 1	33 15 11	_		
£.	4,362	4,311 4 4	50 19 6	- 3 10		
Deduct Defi	eit		- 3 10			
Net Surplus	s to be surrender	ed £.	50 15 8			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B. - Fraction of a £.

D. and E. - Death vacancies.

The Surplus of 1521. 11s. 9d., shown on the Account of the Vote "Miscellaneous Charitable and other Allowances Ireland," for the year ended 31st March 1877, has been surrendered. T. H. Burke,

Accounting Officer. .

Dublin Castle, 24 September 1878.

Thomas H. Taylor, Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined, C. A. de Valmer.



VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. There has been a trifling excess of Expenditure under Sub-Head B.

Excess.

2. The Net Surplus to be surrendered is, as shown by the Account, 50 l. 15 s. 8 d.

Net Surplus.

£. s. d.

Grant - - - - 4,362 -
Expenditure - - - - 4,311 4 4

Net Surplus - - - £. 50 15 8

VOTE 7.

COMMUTATION OF ANNUITIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMUTATION OF ANNUITIES, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

G	Course	F	Expenditure, compared with Grant.				
Service.	GRANT,	Expenditure.	Less than Granted.	More than Granted.			
Commutation of Annuities	£. s. d. 26,000	£. s. d. 25,464 8 7	£. s. d. 585 16 5	£. s. d.			
s	urplus to be surrender	ed £.	535 16 5				

EXPLANATION of the Cause of Variation between Expenditure and Grant.

This Surplus arises from the fact that one case, for which provision had been made, was not settled so as to admit of the payment of the Commutation within the year.

The Surplus of 8s., shown on the Account of the Vote "Duke of Leeds' Pension Commutation," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Vote 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 536 l. 16 s. 5 d.

 Grant
 26,000

 Expenditure
 -</td



VOTE 8.

SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCY, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

G-2						Grant.			Expenditure.			Expenditure compared with Grant.			
Service.					Less than Granted.							More than Granted.			
A.—Savings Banks - B.—Friendly Societies		-	•		-} -J - £.	£. 126,689		d. - -	£. {77,040 49,648 126,688	3		£. s. d.	£. s. d.		
				s	Surpli	is to be su	rren	der	ed	•	£.	- 12 10			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

This Surplus arises from the Amount Vote	ed by Parliament being more by the fraction of a £. than the sum required.
National Debt Office,	C. Repington,
24 June 1878.	Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined. H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. This is the first Account of a sum provided by Parliament for the Deficiency of the First Account. Savings Banks and Friendly Societies, in accordance with the provisions of the Act 40 Vict. c. 13, ss. 15 and 16.

2. The Act also provides that when the Gross Amount of Interest accrued from the Securities standing to the credit of the Post Office Savings Banks Accounts exceeds the Interest credited to Depositors, and the expenses relating to Post Office Savings Banks, the Surplus shall be paid over to the Exchequer. In the Year 1877-78, the sum so paid over has been 126,279 l. 14 s. 11 d.

3. The Surplus is, as shown by the Account, 12 s. 10 d.

Surplus. d.

126,689 126,688 2 Expenditure

> - - £. - 12 10 Surplus -

£.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class VI. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Surplus on all the Votes of this Class amounts to 4,803 l. 17 s. 6 d.

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.		diture, with Grant.	Extra R Payable to th	
No. of	SERVICE.	Grant.	Expenditure.	Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Superannuation and Retired Allowances -	460,011	458,197 9 8	1,813 10 4	_	-	364 7 11
2	Merchant Seamen's Fund Pensions, &c	33,100	32,398 7 8	701 12 4	-	250	251 10 10
3	Relief of Distressed British Seamen Abroad	33,000	31,605 12 4	1,394 7 8	_	1,800	1,576 2 7
4	Hospitals and Infirmaries, Ireland	18,004	17,776	228	_	_	_
5	Miscellaneous Charitable, &c. Allowances, Great Britain	4,341	4,261 17 9	79 2 3	-	-	_
6	Miscellaneous Charitable, &c. Allowances, \ Ireland	. 4,362	4,311 4 4	50 15 8	-	-	_
7	Commutation of Annuities	26,000	25,464 3 7	535 16 5	_	-	-
8	Savings Banks and Friendly Societies Defi-	126,689	126,688 7 2	- 12 10	_		-
	TOTAL £.	705,507	700,703 2 6	4,803 17 6	_	2,050	2,192 1 5
			SURPLUS	£. 4,803	3 17 6	More than Esti mated	E. 142 1 5

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department, 15 January 1879.

CIVIL SERVICE ACCOUNTS, 1877-78.

CLASS VII.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VII., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

3 B

VOTE 1. TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TEMPORARY COMMISSIONS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

Historical Manuscripts Commission: £. s. d.	Q					G	F	Exper compared	nditure, with Grant.
A.—Salaries - 1,100 - 608	SERV	ICB.				GRANT.	Expenditure.		
A.—Salaries	HISTORICAL MANUSC	RIPTS Co	MMISSI	on:		£. s. d.	£. s. d.	£. s. d.	£, s. d.
C.—Travelling Expenses 60 - 27 6 8 32 14 4 — D.—Incidental Expenses 20 10 16 1 9 8 11 — E. 1,700 - 1,480 11 7 2990 10 11 36 2 RAILWAY CEMMISSION: E.—Salaries 9,855 10,134 3 279 8 F.—Travelling Expenses - 440 - 38 7 9 1 17 3 9 G.—Incidental Expenses - 25 - 15 18 2 9 6 10 — E. 9,990 - 10,188 8 11 10 10 1 1 279 3 C. OCYNIGHT COMMISSION: H.—Salaries - 120 - 510 300 - 1.—Travelling Expenses - 560 - 2 10 11 47 9 1 47 9 1 4.—Incidental Expenses - 560 - 2 10 11 0 10 3 9 2 — 6. Incidental Expenses - 560 - 2 10 11 0 10 3 9 2 — 6. Incidental Expenses 60 - 318 16 288 16 1			-	-	-		I		
## D.—Incidental Expenses - 20 - 10 16 1 9 3 11 - 20 10 16 1 9 3 11 - 20 10 16 1 9 3 11 - 20 10 16 1 9 3 11 - 20 10 16 1 9 3 11 - 20 10 16 1 7 20 10 10 11 36 2 10 10 10 10 10 10 10 10 10 10 10 10 10		Arrangen	nent	-	-	500	536 2 6		86 2 6
## Fig. 1.700 - 1.436 11 7 299 10 11 36 2 **RATEMAX Commission:** E.—Salaries	C.—Travelling Expenses	• •	•	•					
RAILWAY COMMISSION: E.—Salaries	D.—Incidental Expenses	• •	•	-	-	20	10 16 1	9 3 11	
E.—Salaries	•				£.	1,700	1,436 11 7	299 10 11	36 2 6
F.—Travelling Expenses		M M 18610 N	:						
### S.—Incidental Expenses	E.—Salaries		-	-	•	•			279 8 -
## COPYRIGHT COMMISSION: ## COPYRIGHT COMMI	F.—Travelling Expenses		-	-	-				_
Copyright Commission: 120 - 510 390 -	G.—Incidental Expenses	• •	•	•	•	25	15 18 2	9 8 10	
H.—Salaries I.—Travelling Expenses K.—Shorthand Writing E.—Incidental Expenses E.—Incidental Expenses E.—Incidental Expenses E.—Incidental Expenses E.—Incidental Expenses E.—Incidental Expenses E.—Incidental Expenses E.—Incidental Expenses E.—Incidental Expenses E.—Incidental Expenses Incidental Expenses Incidental Expenses E.—Incidental Expenses Incidental Expenses E.—Incidental Expenses Incidental Expenses					£.	9,920	10,188 8 11.	10 19 1	279 8 -
L.—Travelling Expenses		ONMISSIO	N:						1
## L.—Incidental Expenses			•	•			- - ·		390
## L 240 847 17 9 50 18 3 658 16 Noxious Vapours Commission;	L.—Iravelling Expenses		-	•		_		47 9 1	000 10
## Distribution	L.—Incidental Expenses	• •	-	•	-			3 9 2	208 10 -
Noxious Vapours Commission; M.—Salaries	• •				£.	240	847 17 9	50 18 3	658 16 -
M.—Salaries									1
N.—Shorthand Writing	•	s Commi	B 5 10n ;						
## D.—Travelling Expenses			-	-	•		500	1	_
## P.—Incidental Expenses	N.—Shorthand Writing -		-	•	-		1		_
### Figure 1.5 ### Figure 2.5 ### ### ### ### ### ### ### ### ###	O.—Travelling Expenses	• •	•	•	-		_		j
MUNICIPAL CORPORATIONS COMMISSION: Q.—Salaries 280 - 548 9 268 9 S.—Shorthand Writing 200 - 324 16 8 - 124 16 £. 850 1,282 4 8 6 1 2 438 5 Scottish Universities Commission: U.—Salaries 300 - 156 18 - 143 2 142 142	P.—Incidental Expenses		•	•	•	13	18 8 6		5 8 6
Q.—Salaries					£,	942	625 7 -	822 1 6	5 8 6
R.—Travelling Expenses S.—Shorthand Writing	MUNICIPAL CORPORA	TIONS Co	m m IS8	ion;					
E. Shorthand Writing	Q.—Salaries		-	-	-	280	548 9 -		268 9 -
### Control	RTravelling Expenses		-	-	-	800	844 19 9		44 19 9
£. 850 1,282 4 8 6 1 2 438 5 SCOTTISH UNIVERSITIES COMMISSION: U.—Salaries	S.—Shorthand Writing -		-	-	-	200	824 16 8		124 16 8
SCOTTISH UNIVERSITIES COMMISSION: U.—Salaries	T.—Incidental Expenses	• •	•	-	-	70	63 18 10	6 1 2	_
U.—Salaries					£.	850	1,282 4 3	6 1 2	438 5 5
V.—Travelling Expenses 300 156 18 - 143 2 184 8 - 465 12	Scottish Universi	TIES COM	MISSIO	n:					1
V.—Travelling Expenses 300 156 18 - 143 2 184 8 - 465 12			•	•	-		579		142
X.—Incidental Expenses - - 30 - 13 16 10 16 3 2 - £. 1,417 - 934 2 10 624 17 2 142 - Local Government and Taxation of Towns, Ireland, Commission: - - 4,950 - - 4,967 - - - 17 - A 2.—Travelling Expenses - - - 250 - 234 - 11 15 19 1 - A 3.—Shorthand Writing - - 1,000 - 998 - 5 1 19 7 - A 4.—Incidental Expenses - - - 6,250 - 6,235 9 10 31 10 2 17 -			•	-	-		_		_
£. 1,417 934 2 10 624 17 2 142 - Local Government and Taxation of Towns,	W.—Shorthand Writing		. •	-	-				_
Local Government and Taxation of Towns, Ireland, Commission: A 1.—Salaries 4,950 4,967 17 250 234 - 11 15 19 1 1,000 998 - 5 1 19 7	X.—Incidental Expenses	• •	•	•	•	30	18 76 10	16 3 2	
IRELAND, COMMISSION: A 1.—Salaries 4,950 4,967 17 - A 2.—Travelling Expenses 250 234 - 11 15 19 1 — A 3.—Shorthand Writing 1,000 998 - 5 1 19 7 — A 4.—Incidental Expenses 50 36 8 6 13 11 6 — £. £. 6,250 6,235 9 10 31 10 2 17 -					£.	1,417	934 2 10	624 17 2	142
A 1.—Salaries				Town	8,				
A 2.—Travelling Expenses 250 234 - 11 15 19 1 — A 3.—Shorthand Writing 1,000 998 - 5 1 19 7 — A 4.—Incidentai Expenses 50 36 8 6 13 11 6 — £. 6,250 6,285 9 10 31 10 2 17 -	•		- •	-	-	4,950	4.967		17
A 3.—Shorthand Writing 1,000 998 - 5 1 19 7 — A 4.—Incidental Expenses 50 36 8 6 13 11 6 — £. 6,250 6,285 9 10 31 10 2 17 -			•	-	-	1 7		15 19 1	
£. 6,250 - 6,285 9 10 31 10 2 17 -	A 8.—Shorthand Writing		•	-	-	1,000	ł		_
	A 4.—Incidentai Expenses		•	-	•	50	1		_
Carried forward £. 21,819 21,549 17 2 1,345 18 3 1,576 15					£.	6,250	6,285 9 10	31 10 2	17
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	Carr	ied forwa	d -		£.	21,819	21,549 17 2	1,345 18 3	1,576 15 5
	3 -					• .	1] -,- 10 10	2,070 10 3

VOTE 1.—TEMPORARY COMMISSIONS—continued.

	Serv	ICR.					GRANT.	Expenditure.	Exper compared	diture, with Grant.
								DAF BROIT URE.	Less than Granted.	More than Granted.
	В	roug	ht for	ward	-		£. s. d. 21,319 – –		£. s. d. 1,845 18 3	£. s. d.
Poor Law Union	ss, Ir	BLAN	D, Co	m m is	BION :					
B 1.—Salaries -	-	•	-	-	-	-	1,050	1,055 14 -		5 14 -
B 2.—Travelling Expe B 3.—Shorthand Writi	nses	•	-	-	-	•	650 30	558 6 5	96 18 7	_
B 4.—Incidental Expe	nses	-	-	-	•	-	20	29 5 4 7 - 11	- 14 8	
•									12 19 1	
_						£.	1,750	1,645 6 8	110 7 4	5 14 -
Commissions appoin					TO TE	B				
Trinity College Universi	B, Du	BLIN	, AND	Dvi	BLIN					
Salaries	-		-	_	_			882 17 9		
Travelling Expenses	•	-	-	•	-	-		1 1 8)	
Travelling Expenses Shorthand Writing Incidental Expenses	-	-	-	-	•	-		37 5 -		
rucidentar Expenses	•	•	•	-	. •	-		3 10 -		
								424 14 5		
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Fravelling Expenses	•	-	-	-	-	•		12 5 -	1	
Shorthand Writing Incidental Expenses	-	-	-	•	-	-		249 5 4		
	_		-		•	•		1 10 -		
0 0		_						630 8 2		
OFFICIAL ST	ATISTI	cs C	OMMIS	SION :				000 15 11		
Salaries Fravelling Expenses	-	-	-	-	-	•		228 17 11 - 19 6		
Shorthand Writing Incidental Expenses	-	-		-	-	-		_		
Incidental Expenses	•	-	-	-	-	-		15 8 9		
								240 1 2		
PHILADELPHIA I	SXHIB	ITION	Сом	m 1881	on:		1 11			
Salaries and Wages		•	-	-	-	•		488 10 2	t _ 1	See p. 380.
Travelling Expenses Incidental Expense	-	-	•	•	-	-	See p. 380.	5 - 8		200 p. 000.
Fine Arts	-	-	•	•	-	•		17 - 9 36 15 -		
Purchase of Silver Inka	stand	-	-	-	-	-		105	}	
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0.12.										

VOTE 1.—TEMPORARY COMMISSIONS—continued.

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s	BERVI	CE.					Gra	ANT.		Expenditure.	Les than G		Mor than Gra	
	I	3roug	ht for	ward		. -	£. 23,069		d. -	£. s. d. 23,195 3 10	£. 1,456	s. d. 5 7	£. 1,582	s. 0
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							5,000	-	-	5,481 7 8	_	-	481	7
						£.	28,069	-	-	28,626 11 6	1,456	5 7	2,013	17
٠]	Ded	uct Surplus			1,456	5
]	Net	Deficit to be vote	ed	- ₤.	557	11

VOTE 1.—TEMPORARY COMMISSIONS—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., C., and D.—These Surpluses are owing to the fact that certain claims, for which provision had been made, did not come in course of payment during the financial year.

B. - Under-estimated.

E.—This deficiency is due to the payment within the year of the arrears of salary payable to the estate of the deceased Commissioner, whose death actually occurred within the previous financial year.

F. and G.—Over-estimated.

H. to L.—This Commission, which at the time the Estimate was in course of preparation, was expected to complete its labours within three months, actually lasted throughout the financial year. Moreover, a claim for Shorthand-writing., for which provision was made in the Vote for 1876-77, did not come in course of payment till the present year.

M.—This Surplus results from the non-employment of a Messenger, for whose salary provision had been made.

N .- The claim for Shorthand-writing did not come in course of payment during the year.

O.—Over-estimated.

P.—Under-estimated.

Q. to T.—This Commission, for which six months' provision only was made, actually lasted the whole year. Hence the deficiency.

U.—In the Estimate provision was made for salaries for nine months only. Owing, however, to the prolongation of the Commission beyond that period, four quarters' salaries came in course of payment during the year.

V. and X.—Over-estimated.

W.—The cost of Shorthand-writing fell considerably short of what had been anticipated.

A 1. to A 4.—Casual differences between Grant and Expenditure.

B 1.—Casual difference between Grant and Expenditure.

B 2., B 3., and B 4.—Over-estimated.

GENERAL OBSERVATION.—No trustworthy Estimate can be formed of the number and cost of the Commissions that may be appointed in the year for which the Estimate is framed.

ExTRA RECEIPTS.—The total of 2,413 l. 16 s. 1 d, is thus composed:—

Philadelphia Exhibition:	£.	8.	d.	£.	s.	d.
Sale of Catalogues	308	8	4			
Old Stores, Furniture, Banners, &c	118	2	7			
Sale of Barracks, &c	1,790	10	11			
Contribution for Lodging, &c., of Stuff of	•			i		
Queensland and Indian Governments -	201	10	-			
•	<u> </u>			2,418	6	10
Scottish Universities Commission:						
Interest on Balances in hands of Sub-Accoun	tant	-	-	-	9	8
		_	£.	2,418	16	1

The Surplus of 1,856 l. 14 s. 4 d., shown on the Account of the Vote "Temporary Commissions," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

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VOTE 1.

TEMPORARY COMMISSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:-

HISTORICAL MANUSCRIPTS COMMIS-SION:

> B.—House of Lords Papers Arrangement.

RAILWAY COMMISSION:

E.—Salaries.

COPYRIGHT COMMISSION:

H .- Salaries.

K .- Shorthand Writing.

Noxious Vapours Commission:

P.—Incidental Expenses.

MUNICIPAL CORPORATIONS Com-MISSION:

Q.—Salaries.

-Travelling Expenses.
-Shorthand Writing.

SCOTTISH UNIVERSITIES COMMISSION: U.—Salaries.

LOCAL GOVERNMENT AND TAXATION Towns (IRELAND) COMMISsion:

A 1.—Salaries.

Poor Law Unions, Ireland, Com-MISSION:

B 1. Salaries.

COMMISSIONS WHICH MAY HEREAFTER BE APPOINTED.

Railway Accidents Commission.

2. Railway Accidents Commission.—This Commission being at an end, it appears desirable to call attention to the large Expenditure which has taken place under this item in comparison with the sums estimated.

Езтіма	ATE:		t		a
1875–76 - 1876–77 -	-	-	£. 1,470 150	-	- -
2010 11			200		
		;	£. 1,620		_

Exp	ENDIT	URE	:		
			£,	8.	d.
1874 75	-	-	- 473	14	4*
1875-76	-	-	- 1,017	17	4
1876-77	-	-	- 2,775	13	7
187 7-78	-	•	- 250		-*
			£. 4,517	5	3

Net Deficit.

3. The Net Deficit to be voted is, as shown by the Account, 557 l. 11 s. 6 d.

Grant Expenditure 28,626 11 Net Deficit - -£. 557 11

[•] These amounts were paid out of the sum of 5,000 l., provided in the respective years for "Commissions which may hereafter be appointed, &c."

VOTE 2. MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS EXPENSES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

G				_			Expenditure, compared with Grant.						
Service.	Service.		NT.		EXPEN	DIT	re.	than C	ess Fan	ted.	More than Granted.		
A.—Services under the Lord Chamberlain's Dement not provided for in Civil List B.—Fees on Appointment, &c C.—The Tower of London Court D.—Tower of London Jewel House E.—Salary, &c., of Receiver of Hered Revenue F.—Creation and other Ancient Fees G.—Maintenance of Prince Alamayou Simyen H.—Albert Medals for Services on Land -	£.	£. 7,320 1,000 85 1,253 445 242 700 - 11,045 Surplus to	- - - -	d	1,205 445 130 700 142 10,331	18 17 8 14 - 9 - 19	6 8 8 - 6	£. 185 510 2 47 111 - 856 142	1 8 11 5	6 - 4 4 4 8 - 8 8	142	19	6

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 2,750 - - Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 2,498 - 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—The cost of the insignia provided for in Sub-Head A., and the fees paid under Sub-Head B., depend upon the number of appointments made, and patents of creation granted, during the year. It is, therefore, impracticable to estimate these services with precision.

STATEMENT showing the Particulars of Stamp Duty on Appointments, &c., charged and discharged in the books of the Inland Revenue Department, by direction of the Lords of the Treasury, in the Year ended 31st March 1878.

Date on which Stamp was Impressed.	'Particulars.	Amount of Stamp Duty Charged.	A mount of Stamp Duty Remitted.
19 May 1877	Letters Patent relative to the office of Governor and Commander in Chief in the Colonies of Hong Kong, Queensland, and South Australia -	£. s. d. 30 6 -	£. s. d.
13 July 1877	Crown Office Charges on Letters Patent re the office of Governor and Commander in Chief in the Colonies of the Windward Isles, Jamaica, the West African Settlements, the Gold Coast, and Ceylon	50 10 -	<i>5</i> 0 10 -
3 October 1877 -	Crown Office Charges for passing Letters Patent constituting the office of Governor and Commander in Chief in the Bermudas and in the Colony of British Guiana	20 4 -	20 4 -
5 December 1877 -	Crown Office Charges for passing Letters Patent constituting the office of Governor and Commander in Chief in the Straits Settlements, and in the Colony of Western Australia	20 4 -	20 4 -

VOTE 2.—MISCELLANEOUS EXPENSES—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant-continued.

- C .- Casual difference between Estimate and Expenditure.
- D .- The charge for Warders fell short of what had been anticipated.
- F.—These fees are not claimed with regularity.

H.--This Sub-head, which was not contemplated when the Estimate was framed, was opened for the purpose of recording the Expenditure necessary to carry out Her Majesty's Warrant of the 30th April 1877, under which Medals may be awarded for gallantry in saving life on land.

EXTRA RECEIPTS.—The sum of 2,498 l. 0 s. 6 d. consists entirely of Fees received from the Tower of London Jewel House.

A Grant has been taken for 421 l. 4 s. 3 d., the Deficit shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1877.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Additional Sub-Head H. 1. H.—Albert Medals for Services on Land. This is a new Sub-head introduced since the Estimate was framed.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 713 l. 12 s. 2 d.

Grant - - - - - - - - 11,045 -
Expenditure - - - - - 10,331 7 10

Net Surplus - - £. 713 12 2



VOTE 3. EPPING FOREST COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EPPING FOREST COMMISSION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

					Expenditure, compared with Grant.				
Service.		GRANT.	Expenditure.	Less than Granted.	More than Granted.				
A.—Salaries and Wages	• -	£. s. d. 5,163	£. s. d. 5,031 17 -	£. s. d. 131 3 -	£ s. d.				
B.—Surveyors' Charges, &c	£. 2,192								
C.—Advertising, Printing and Stationery	5,091								
D.—Shorthand Writing	1,695								
	8,978								
Less - Amount realised by Sale of Plans and Maps, Notes, of Pro-	3,426								
ceedings, &c.		5,552	5,662 10 4		110 10 4				
E.—Copying		329	280 5 4	48 14 8	_				
F.—Travelling and Incidental Expenses -		256 - -	239 - 9	16 19 3	_				
	£.	11,300	11,213 13 5	196 16 11	110 10 4				
	Deduct I	Peficit		110 10 4					
	Net Sur	olus to be surren	dered £.	86 6 7					

Estimated Amount of Extra Receipts payable to Exchequer - - - Nil.

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 336 16 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., E., and F.—Over-estimated.

B., C., and D.—The amount realised by sale of plans, &c., to the 31st March 1877, to which date the Estimate included the total of the net advances from the Civil Contingencies Fund, proved less than had been stated, thereby causing a deficit on the aggregate of these Sub-Heads. On the other hand, it will be seen that a sum of 336 l. 16 s. was realised subsequently to 31st March 1877, when the expenditure was made directly chargeable to the Vote.

EXTRA RECEIPTS.—This sum is thus	com	юsed	:							£.	8.	d.
Prints of Minutes of Evidence											-	
Prints of Draft Scheme -	-	-	-	•	-	-	-	•	-	79	7	-
									_			
									£	. 336	16	-

The amount represents the Extra Receipts realised during the year 1877-8. Previously to the 1st of April 1877, the Expenditure of the Commission, less the Extra Receipts, was advanced from the Civil Contingencies Fund. It will be observed that the Total of such Receipts was shown as a set-off against the Expenditure on the face of the Estimate, but was slightly overstated. The amount actually realised was not 3,426 l., but 3,248 l. 5 s. 7 d., making with the above sum, 3,585 l. 1 s. 7 d.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. W'm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

EPPING FOREST COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

First Account.

1. This is the first year that a Vote has been taken for this Service. Expenditure amounting to 10,832 l. 0 s. 6 d. was incurred prior to the year 1877-8, and was advanced out of the Civil Contingencies Fund. That Fund has now been recouped the amount so advanced.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 86 l. 6 s. 7 d.

										£.	s.	d,
Grant -	-	-	-	-	-	-	-	-	-	11,300	-	_
Expenditure	-	-	-	•	-	-	-	-	-	11,213	13	5
					N	let Si	ırplus	-		£. 86	6	7

VOTE 4. MEDITERRANEAN EXTENSION TELEGRAPH COMPANY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Mediterranean Extension Telegraph Company, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

	_			_			Expenditure, compared with Grant.						
Service.	Gra	NT.		Expend	I TU I	RB.	L than G	ess Iran	ted.	than (Iore Grant	ted.	
Subsidy to the Mediterranean Extension Telegraph Company	£. 6,218		d. -	£. 6,217		d. 3		<i>s.</i> 15		£	. s. —	d.	
Surplu	ıs to be s	urre	nde	red	-	£.		15	9				

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Grant was, as usual, taken in round figures.

The Surplus of 11 s. 7 d., shown on the Account of the Vote "Mediterranean Extension Telegraph Company," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

1 certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. . Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 15 s. 9 d.

							£.	8.	d.
Grant	-	-	-	-	-	-	6,218	-	-
Expenditure	-	-	-	-	-	-	6,217	4	3
			Sur	plus			£. –	15	9
					_				

Vote 5. ASHANTEE EXPEDITION—GRATUITIES AND PRIZE PAY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ASHANTEE EXPEDITION—GRATUITIES and PRIZE PAY, in the Year ended 31st March 1878, showing a Surplus upon three Sub-Heads of the Vote.

Service.	GRANT.	Expenditure.	Expenditure, compared with Grant.				
SERVICE.	GRANI.	EXPENDITURE.	Less than Granted.	More than Granted.			
A.—Army—Officers and Men	£. s. d.	£. s. d.	£. s. d.	£. s. d.			
B.—Navy—Officers and Men	500	84 11 2	415 8 10	_			
C Sir John Glover's Expedition, Gratuities	100	100	_	_			
D.—Sir John Glover's Expedition—Miscellaneous Expenses	27	26 10 -	- 10 -				
£.	640	215 1 2		_			
	be surrendered -		424 18 10				

Estimated Amount of Extra Receipts payable to Exchequer - - - - Nil.

Amount of Extra Receipts realised in the Year 1877-8, and paid over to Exchequer - 50 2 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—No exact Estimate was possible of the sums which would come in course of payment during the year. The claims still outstanding are so small in amount that it is not proposed to submit in future, a separate Estimate on account of them.

D.—The Estimate was taken in round figures.

The Surplus of 1,077 l. 15 s. 1 d., shown on the Account of the Vote "Ashantee Expedition—Gratuities and Prize Pay," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 424 l. 18 s. 10 d.

									£.	s.	d.	
Grant -	-	-	-	-	-	-	-	-	64 0			
Expenditure	-	-	-	-	-	-	-	•	215	1	2	

Surplus - - £. 424 18 10

VOTE 6. GRANT TO LORD COCHRANE.

ACCOUNT of the Sum Expended compared with the Sum Granted, for GRANT to LORD COCHRANE, in the Year ended 31st March 1878.

			Expenditure, compared with Grant.			
Service.	GRANT. EXPENDITU		Less than Granted.	More than Granted.		
Grant to Lord Cochrane	£. s. d 5,000	£. s. d. 5,000	£. s. d.	£. s. d.		

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Anditor General of Public Accounts.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

This is a Grant of a specific sum, and consequently the Vote and Expenditure are equal.

									£.	s.	d.
Grant -		-	-	-	-	-	-	-	5,000	-	-
Expenditur	e	-	-	-	-	-	-	-	5,000	-	_



VOTE 7. REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REPAYMENTS to the CIVIL CONTINGENCIES FUND, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

Service.						Expenditure compared with Grant.						
SBHVICE.		GRANT.			Expenditure.			Less than Granted.			More than Granted.	
D	£.	s.	d.	£.	8.	d.	£.	8.	d.	£.	s.	d.
Repayments to the Civil Contingencies Fund of Miscellaneous Advances made during the year ended 31st December 1877 -	5,239	-	-	5,238	11	4	_	8	8			
Surplus t	o be surre	ende	red		•	£.	-	8	8			

Amount of Extra Receipts realised in the Year 1877-8, and paid over to Exchequer - 5 - 8

EXPLANATION of the Cause of Variation between Expenditure and Grant. Fractional difference between Estimate and Expenditure.

EXTRA RECEIPT.—This is a sum deducted from the pension of a Consul in respect of certain defalcations at Callao.

The Surplus of 3 s. 9 d., shown on the Account of the Vote "Repayments to the Civil Contingencies Fund," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 8 s. 8 d.

£. s. d.

Grant - - - - 5,239 -
Expenditure - - - - 5,238 11 4

Surplus - - £. - 8 8



REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class VII. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 668 l. 10s. 6 d.

STATEMENT.

ole.	SERVICE.	0	Grant, Expenditure.		diture, with Grant.	Extra Receipts Payable to the Exchequer.				
No. of Voie.	SERVICE.	-		Less than Granted.	More than Granted.	Estimated.	Realised.			
		£.	£. s. d.	£. s. d.	£. s. a.	£. s. d.	£. s. d.			
1	Temporary Commissions	28,069	28,626 11 6		557 11 6		2,413 16 1			
2	Miscellaneous Expenses	11,045	10,331 7 10	713 12 2		2,750	2,498 - 6			
3	Epping Forest Commission	11,300	11,213 13 5	86 6 7			336 16 -			
4	Mediterranean Extension Telegraph Company	6,218	6,217 4 3	- 15 9	_	-	_			
5	Ashantee Expedition : Gratuities and Prize Pay	640	215 1 2	424 18 10	_	_	50 2 6			
6	Grant to Lord Cochrane	5,000	<i>5</i> ,000 - -	_	_	-	-			
7	Repayments to the Civil Contingencies Fund	5,239	5,238 11 4	- 8 8			5 - 3			
	TOTAL £.	67,511	66,842 9 6	1,226 2 -	557 11 6	2,750	5,303 15 4			
	<u>-</u>	•	NET SURPLUS	· £ 6	68 10 6	More than Estimated	E. 2,553 15 4			

Exchequer and Audit Department, 15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.



CIVIL SERVICE ESTIMATES—continued.

PARIS INTERNATIONAL MARITIME EXHIBITION, 1875-76.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Disallowance, 1875-76, partly adjusted. 1. In the Report on this Service for the year 1875-76, a sum of 135 l. was noted as not properly chargeable against the Vote, in the absence of proper detailed accounts or vouchers.

During the year 1877-78 further vouchers have been produced for the sum of 57 l. 16 s. 2 d., leaving the amount of 77 l. 3 s. 10 d. still due.

Statement of Balance.

2. A Statement is appended of the Account as received from the Treasury.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

STATEMENT referred to in the foregoing REPORT.

	£.	s.	d.
Grant, 1875-76	2,000	_	_
Expenditure as admitted by the Comptrollor and Auditor General, vide his Report appended to Appropriation Account of Vote for 1875-76	1,887	16	4
Surplus to be surrendered, as per Report	162	3	8
Surplus actually surrendered	27	3	8
Expenditure disallowed as unvouched (vide Report of Comptroller and Auditor General), and charged against Sub-Accountant	135	_	
Deduct Amount vouched subsequently to the presentation of the Appropriation Account, and included in the Treasury Account for October 1877	57	16	2
Still due by Sub-Accountant £.	77	3	10

All efforts to obtain vouchers for this amount having proved unavailing, their Lordships instructed their Solicitor to take legal proceedings against the Sub-Accountant. An action has, accordingly, been commenced, the result of which shall be reported in due course.

Treasury, 12 December 1878.

R. E. Welby,
Accounting Officer.



REVENUE DEPARTMENTS,

AND

POST OFFICE PACKET AND TELEGRAPH SERVICES,

1877-78.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Revenue Estimates, for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

Vote 1	-	-	-	-	-	-	-
CUSTOMS.	-	-	-	-	-	-	-

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Customs
Surplus or Deficit upon

	GRANT.	Expenditure.	Expenditure, compared with Grant.				
Service.	GRANT.	EXPENDITURE.	Less than Granted.	More than Granted.			
A. —Superintending Establishment:	£. s. d	£. s. d.	£. s. d.	£. s. d.			
1.—Salaries, and Allowances, in addition thereto -	57,165	- 56,969 19 4	195 – 8				
2.—Travelling and Subsistence Allowances and Incidental Expenses	1,000	528 13 6	471 6 6				
£.	58,165 -	57,498 12 10	666 7 2	· —			
B.—Establishment of the Port of London:							
1Salaries, and Allowances in addition thereto -	278,075	270,131 18 10	2,948 6 2				
2.—Travelling and Subsistence Allowances	5,000	5,067 9 9		• 67 9 9			
3.—Clothing at all the Ports	7,200	6,697 8 6	502 11 6				
4.—Expense of the Revenue Vessel "Vigilant" -	1,900	1,757 - 6	142 19 6				
5.—Purchase of, and Repairs to Vessels and Boats, and Stores for the same	1,000	644 5 7	355 14 5				
6Gauging Instruments, Scales, Weights, &c., at all the Ports -	1,200 -	- 1,485 11 6		285 11 6			
7.—Incidental Expenses	3,400 -	730 11 11	2,669 8 1				
. £.	292,775 -	286,514 1 7	6,613 19 8	353 1 3			
C.—Establishment of the Port of Liverpool:							
1.—Salaries, and Allowances in addition thereto -	108,693 -	- 105,864 13 4	2,828 6 8				
2Travelling and Subsistence Allowances	350 -	145 18 1	204 6 11				
3.—Purchase of and Repairs to Vessels and Boats, and Stores for the same	250 -	- 350 18 7		100 18 7			
4Incidental Expenses	650 -	- 194 7 6	455 12 6				
£.	109,943 -	- 106,555 12 6	3,488 6 1	100 18 7			
Carried forward £.	460,883 -	450,568 6 11	10,768 12 11	458 19 10			

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-	-	•	-	-	-	Vor	R 1.	
_	-	-	-	-	сu	ST	OM	s.

DEPARTMENT, in the Year ended 31st March 1878, showing the each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

- A. 1.—As the Expenditure so nearly agrees with the Estimate, no observation seems necessary.
 - The Travelling Expenses of the Superintending Department have, for this year, been less than anticipated.
- B. 1.—The Saving has been effected, chiefly, by delay in filling up vacancies on the Establishment.
 - 2.—The Excess being small no observation appears to be necessary.
 - 3.—Less than anticipated in meeting cost of the supply of Clothing for the year.
 - 4.—The Expense under this head varies a good deal, and it is not always possible to anticipate the probable repairs to a Steam Vessel.
 - 5.—Less Supply of Boats and Stores than was anticipated.
 - 6.-Short estimated.
 - 7.—A large item of Expenditure for repairs to Buildings, Furniture, &c., formerly borne by this Sub-head, is now transferred to Board of Works,—hence the Saving.
- C. 1.—There are several vacancies on Establishment not filled up; and there have been fewer Extra and Glut Officers employed than was anticipated.
 - 2.--Travelling less than anticipated.
 - 3.—The maintenance of Steam Launches has cost more than estimated.
 - 4.—Same observation as B. 7.

VOTE 1.—CUSTOMS—continued.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Customs

			Expenditure, compared with Grant.			
Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.		
Brought forward £.	£. s. d. 460,883		£. s. d. 10,768 12 11	£. s. d. 453 19 8		
D.—Establishments other than London and Liver-pool:						
1Salaries, and Allowances in addition thereto	834,298	829,677 6 4	4,615 13 8	_		
2Travelling and Subsistence Allowances, and Removal Expenses	7, 217	8,761 16 10		1,544 16 10		
3.—Purchase of, and Repairs to Boats, and Stores for the same	2,042	2,228 11 8		186 11 8		
4Incidental Expenses	2,871	1,529 8 9	1,341 11 8			
£.	346,423	342,197 3 7	5,957 4 11	1,781 8 6		
E.—LAW CHARGES, SUBSISTENCE OF PRISONERS, &c.:	5,740	6,337 1 7		597 1 7		
2.—Law Charges, Subsistence of Prisoners confined for Offences against the Revenue Laws, Travelling Charges, &c.	1,800	1,259 11 6	547 8 6			
3.—Rewards to Officers for the Capture of Smugglers,	4,000	2,832 8 5	1,167 16 7			
4.—Expenses arising from the custody and disposal of Goods seized, &c.	200	64 16 1	135 3 11			
£.	11,740	10,493 12 7	1,843 9 -	597 1 7		
F.— Superannuation and other Non-Effective Charges	152,954	. 151,640 3 5	1,818 16 7			
G.—Commutation of Annuities	6,815	6,314 13 -	- 7 -			
£.	978,315 -	961,213 19 6	19,888 10 5	2,782 9 11		
Deduct 1	Deficit		2,782 9 11			
Net Surp	lus to be surrend	lered £.	17,101 - 6			

Note.—In addition to the Sums provided for, or noted, in the Customs Estimates, the following Payments by other

1. To H. Payn, Clerk in Secretary's Office, the sum of 60 l. from Civil Contingencies Fund for translating the Minutes of the Meetings of the Sugar Conferences heldin Paris in July and August 1876.



VOTE 1.—Customs—continued,
Department, in the Year ended 31st March 1878, &c.—continued.
Explanation of the Causes of Variation between Expenditure and Grant.
D. 1.—There are several vacancies on the Out-port Establishment dot filled up, which account for the saving.
2.—The increase of travelling is, in part, accounted for by the expenses incurred in sending Officers from one port to another to fill temporarily the vacancies referred to in Observation under D. 1.
3.—Casual fluctuation.
4.—Same remark as under B. 7.
E. 1.—A gratuity of 500 L to the Solicitor for special service, made under Treasury authority 2nd January 1878, accounts for the major part of the Excess under this Head. 2. 3, and 4.—These expenses are entirely of a fluctuating character, and cannot be accurately estimated.
F Cessations of allowances by death greater than anticipated.
G.—Even money only voted.

Departments have been made to Officers on the Customs Establishment:

2. To H. Ivins, Clerk at Newport, the sum of 25 l. for overtime services in the Mercantile Marine Office during a period of five years.

VOTE 1.— CUSTOMS—continued.

EXTRA RECEIPTS.

NATURE OF THE RECEIPTS.	Amount Estimated.			Amount Received.			Explanation of the Causes of Variation between Estimate and Receipt.
For Oberial Community and Table and Forester	£.	s .	d.	£.	s.	d.	
For Clerical Services, and Incidental Expenses on account of the Board of Trade	15,300	-	-	*15,489	12	5	This Receipt varies from year to year according to Services rendered.
For Rent of Crown's Premises	3,900	-	-	-		-	These Receipts are now transferred to Board of Works.
For Rent on Goods in Crown's Warehouses -	600	-	_	475	10	7	Thoras Possints are of a finaturalism
Foes under Part II. of Merchant Shipping	400	-	_	852	14	-	These Receipts are of a fluctuating character.
Proceeds of Sale of Stores, &c	300	-	-	5,105	9	10	Certain Buildings were sold, and the amount realised during the year ac- counts for the Excess in the Receipts.
Proceeds, less Duty, of Goods sold at Customs Sales	6,900	-	_	5,668	16	-	
Moneys received from Merchants, &c., for Special Attendance of Officers	18,000	-	_	19,032	18	7	These Receipts also fluctuate each year.
Fines, Forfeitures, &c	6,700	-	_	6,765	1	10	
Moneys received from Board of Works -	-	•		17	10	2	
£.	52,100	_	_	+52,907	8	5	•

[•] In addition to the payment by the Board of Trade of 15,489 l. 12 s. 2 d. for Clerical Services, &c. rendered to that Department, which amount has been transferred to Exchequer as "Miscellaneous Revenue," a further sum of 6,614 l. 11 s. 3 d. has been paid direct to Customs Officers borne on the Establishment B. 1, C. 1, and D. 1, out of the Mercantile Marine Fund, &c., for other Services connected with the Royal Naval Reserve, Wreck and Casualty Depositions, &c., during the year 1877-78.

† This amount has been paid into the Exchequer as under, vis.:

amount has been	paid i	nto th	e Ex	chequ	er as	under,	, viz. :	:		£.	s.	đ.
On 26 July -	1877	-	-	-	-	-	-	-	-	13,929	1	4
5 November	,,	•	•	-	-	-	-	-	-	7,888	11	_
5 February	90	•	•	•	-	-	•	-	-	9,444	12	9
11 May	"	•	•	•	-	-	-	-	•	21,645	3	4
										£. 52,907	8	5

The Surplus of 7,441 l. 19 s. 4 d., shown on the Account of the Vote "Customs," for the year ended 31st March 1877, has been surrendered.

I certify that the foregoing is a correct Account.

29 November 1878.

J. Jenner Weir,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, F. A. Hawker. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



VOTE 1.

CUSTOMS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. PAYMENTS in excess of the Estimates, amounting in the aggregate to 2,782 l. 9s. 11 d., Payments in excess have been made under the following Sub-Heads, viz.:—

of Estimates on

Sub-Heads.

- B.—ESTABLISHMENT OF THE PORT OF LONDON:
 - 2. Travelling and Subsistence Allowances.
 - 6. Gauging Instruments, Scales, Weights, &c., at all the Ports. .
- C.—ESTABLISHMENT OF THE PORT OF LIVERPOOL:
 - 3. Purchase of, and Repairs to Vessels and Boats, and Stores for the same.
- D.—ESTABLISHMENTS OTHER THAN LONDON AND LIVERPOOL:
 - 2. Travelling and Subsistence Allowances and Removal Expenses.
 - 3. Purchase of, and Repairs to Boats, and Stores for the same.
- E.-LAW CHARGES, &c. :
 - 1. Salaries.
- 2. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, Net Surplus. 17,101 l. 0 s. 6 d.

							£. s. d.
Grant	-	-	-	-	-	•	978,315
Expenditure	-	-	-	-	-	-	961,213 19 6
		No	et Su	rplus		-	£. 17,101 - 6

REVENUE.

The Receipt side of this Account has been subjected to a test examination, and the Examination of the Payment side to a detailed examination; and I have to report that in both cases the Revenue Account. result has proved satisfactory, and that the Lords of the Treasury and the Board of Customs have been informed accordingly.

I have to observe that the test examination, which has hitherto been confined to the accounts exhibited by the Accountant and Comptroller General in London, has this year been extended to the books of the Collector at the Port of Leith; and I propose to extend this test to other ports in the United Kingdom.

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Vote 2.

INLAND REVENUE.

VOTE 2. INLAND REVENUE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for INLAND REVENUE Deficit upon each

		.	Expend compared w	liture, rith Grant.
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.
A.—Salaries, Wages, and Allowances in addition to Salaries.	£. s. d		£. s. d.	£. s. d. 128 12 7
BTravelling and Subsistence Allowance	61,000	57,215 15 111	3,784 4 -1	
C.—Poundage and Allowances to Distributors and Sub-Distributors of Stamps.	55,000	†49,876 - 4	5,123 19 8	
D.—Poundage to Clerks to the Local Commissioners of Taxes.	70,500 - •	65,111 2 7	5,388 17 5	
E.—Poundage to Collectors and Assessors	129,000	:187,699 15 5 }		8,699 15 5]
F.—Salaries in lieu of Poundage of Distributors, &c., in Scotland.	12,967 -	- 12,862 6 3	104 13 9	• -
G.—Commission on Remittances	2,800 -	2,946 17 2		146 17 21
H Bank of England, for Clerks' Attendance	950 -	950	_	_
I.—Police	2,225 -	2,204 8 10	20 11 2	
K.—Rent, Fire Insurance, &c.	22,100 -	21,687 12 11	412 7 1	
LFuel, Light, and Water	3,700	3,776 7 6	<u> </u>	76 7 6½
M.—Furniture (inclusive of Office Fittings, &c.)	8,000	7,831 16 5	168 3 62	
N.—Gauging Instruments, Dies, and Revenue Locks	\ <u></u>	4,853 17 3	-	-
Carried forward £	. 1,416,219 -	- 1,409,621 13 4	15,648 19 51	9,051 12 91

^(4.) A sum of 40 l. was received by the Principal of the Inland Revenue Laboratory in July 1877, from the Science and Art Department, for his services in re-arranging the Collection of Samples at the Bethnal Green Museum, illustrating adulterations.
(5.) An allowance at the rate of 2 l. per annum has been paid under sanction of the Treasury, to the person employed to clean and oil the crane and chains used for lowering and raising casks in the bonded warehouses under the Collector's offices in Liverpool.



^(1.) An amount of 11,794 l. 13 s. has been received from the Board of Trade during the period of this account for distribution among Officers of the Excise Surveying Department, as remuneration for collecting Agricultural Statistics.
(2.) Surveyors of Taxes in Scotland receive extra remuneration from local sources at the discretion of the Commissioners of Supply for acting as Registrars of Voters for Burghs and Counties, under the Act 31 & 32 Vict. c. 48, and prior Acts. The net sum of 2,518 l. 13 s. 6 d. has been received on this account during the past year.
(3.) Collectors of Inland Revenue in Ireland receive an allowance from the Office of Woods of 2 l per centum on the amount of Quit Rents collected by them; one-third part of such allowance being paid to their clerks. The sum of 826 l was so received in the year ended 31st March 1878.
(4) A sum of 40 l was received by the Principal of the Inland Revenue Laboratory in July 1877, from the Science and Art Department for

VOTE 2.

INLAND REVENUE.

SERVICES, in the Year ended 31st March 1878, showing the Surplus or Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

- A.—The slight Excess under this Sub-Head has been caused by a sum of 500 l. having been specially awarded by Treasury Letter of 7th March 1878, to an Officer of the In-door Department for the invention of a Hand-Stamping Recording Machine. A considerable Surplus would have been shown under this Sub-Head, had it not been absorbed by the introduction of the system of monthly payment of Salaries at the Chief Office, as sanctioned by Treasury Letter of 2nd March 1878.
- B.—This Surplus has resulted from the expenses incurred in the removal of Officers of the Outdoor Service, consequent upon the re-organisation of the Excise and Taxes Surveying Branches, having proved to be less than anticipated; and from the ordinary Travelling Charges incurred during the year by Inspecting and other Officers having slightly declined.
- C .- This Surplus has principally arisen, as in the prior year, from the continued transfer of the duties of certain Distributors of Stamps, who were paid by poundage, to Collectors of Inland Revenue, whose salaries and expenses are provided for under other Sub-Heads.
- D.—The payment of Poundage to Clerks to Commissioners of Taxes is dependent upon the period at which the Accounts for their respective Divisions are closed; and notwithstanding that the Collection of the House Duty and Income Tax was more prompt in 1877-78 than in the prior year, many claims for Poundage in respect of the Assessments for the year 1877-78 could not be settled until 1st April 1878.
- E.—The delay in the Collection of the House Duty and Income Tax for the year 1876-77 (year of New Assessment), led to the settlement of many claims for Poundage to Collectors and Assessors being deferred to the Year 1877-78; whilst, on the other hand, the prompt Collection of the Assessments for the Year 1877-78 has augmented the Charges for Poundage under this Sub-Head, to a greater extent than was contemplated when the Estimate was framed.
- F.—This Surplus is due to the Distributorship of Stamps at Stornoway, and the Sub-Distributorships at Kirkcaldy, Leven, Forres, and Callandar, having been vacated during the Year, when new appointments were made at reduced salaries.
- G.—The charge for Commission is upon the partial remittance of Revenue through various channels, and it is not practicable to estimate the cost with very great exactness.
- H .- No variation.
- I.—The Vote for 1877-78 was increased by 25 l., as compared with that of the prior year, for Dresses for the Police Force when engaged in Fire-hose practice at Somerset House, but the whole of that expense was not incurred by the Police authorities within the Financial Year.
- K .- The Expenditure under this Sub-Head, although larger than that of prior year, has proved to be rather under the Estimate. Is is to be observed that a reduced provision has been made for these charges for the Year 1878-79.
- L.—Slightly under-estimated. Caused by the fluctuations in the prices of coals, gas, wood, &c.
- M.—The re-organisation of the several In-door and Out-door Departments of the Inland Revenue having been completed, the expenditure under this Sub-Head has declined. A smaller provision has been made for these charges for the year 1878-79.
- N.—The expenditure for dies and plates for impressing and printing stamps has proved to be less than was anticipated.
- (6.) This amount includes a gratuity of 500 l. paid to a clerk in the Accountant and Comptroller General's Department, under sanction of the Treasury Letter of 7th March 1878, for his invention of a hand-stamping recording machine, whereby much time has been saved in the stamping of deeds, and considerable economy
- effected, with increased security to the revenue.

 (7.) An allowance of 25 l. per annum has been paid under sanction of the Treasury to the Head Messenger at Chief Office, for acting as Housekeeper at the Inland Revenue Offices, Tower Hill.

 (8.) The Porter (coal) at Bristol at 16 s. per week, is also in receipt of a Compensation Allowance of 51 l. 13 s. 4 d. per annum as a late Permit Writer in London East Collection.
- † In this amount is included the sum of 1,022 L 2 s. $4\frac{3}{2}$ d. allowed to Surveyors of Taxes and Officers of Inland
- Revenue acting as Distributors of Stamps.

 ‡ In this amount is included the sum of 294 l. 17 s. 3 d., allowed to Officers of Inland Revenue acting as Collectors of Taxes.

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VOTE 2.—INLAND REVENUE—continued.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

						cor	Exper npared	nditure, with Gra	nt.	
Service.	GRAN	Expenditure.			Le than G		Mo than G	ore rant	ed.	
	£.	s. d.	£.	8.	d.	£.	s. d.	£.	s.	d.
Brought forward	1,416,219		1,409,621	13	4	15,648	19 5	9,051	12	91
O.—Gas Fitting, Repairs to Engine, and Purchase of Articles for Stamping Department.	3,700		2,492	10	7	1,207	9 5	-	•	•
P.—Maintenance and Repairs of Buildings	4,000		4,451	6	73	•	-	451	6	7₺
Q.—Postage and Carriage of Books and Parcels -	21,000		20,580	19 1	12	419	1	•		•
R.—Advertisements	7 900		7,459	12 1	0	-	•	459	12	10
S.—Stationery, Printing, Bookbinding, Gumming, &c.	107,670		104,985	19	31	2,684	- 8]		•	•
T.—Stamps for Revenue purposes and Declarations	700	- -	490	10	91	209	9 2	•	•	•
V.—Copies of Poor Rates for Income Tax purposes, and Copies of Wills in Scotland.	2,500	- -	2,665	12	81	-	-	165	12	81
W.—Law Expenses	13,000		12,765	18	5	234	1 7	-		•
X.—Rewards to Officers for Detections, &c	. 10,500	- -	7,509	5	-	2,990	15 -	•	•	•
YLosses by Fraud, Default, &c	400		413	13	8	-	-	18	18	8
Z.—Allowances to Crown Prisoners	200		86	19	4	118	- 8	-		Þ
A 1.—Grants to Universities of Oxford and Cambridge (44 Geo. 3, c. 58).	1,000		1,000	-	-	•	•	•	•	•
B 1.—Incidenta! Expenses	1,030		1,236	11	8]	-	•	206	11	81
C 1.—Superannuations, and other Non-effective Charges.	191,818		192,774	2	2	•	-	956	2	2
Carried forward £.	1,780,787		1,768,584	l 16	43	28,506	16 _3	11,804	12	51

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- VOTE 2.—INLAND REVENUE—continued.

Revenue Services, in the Year ended 31st March 1878, &c.—continued.

Explanation of the Causes of Variation between Expenditure and Grant.

- O,-This Surplus is mainly due to the fact that a large claim in respect of alterations, &c., to the Machinery in the Stamping Department was not rendered by the Contractor until some time after the close of the financial year.
- P.—The expenditure under this Sub-Head has slightly exceeded the provision made. The excess has been mainly caused by an unexpected claim for staunching the central avenue of the Bonded Warehouse at Limerick having come in course of payment during the year. The excess has been sunctioned by Treasury Letter of 26th March 1878.
- Q.—This Surplus is due to the charges for postage of letters and parcels, other than to and from the Chief Office, having proved to be under that of the prior year, upon which the Estimate was based.
- R.—Although a larger sum has been voted under this Sub-Head for the year 1877-78 than was granted for the service of the year 1876-77, it has proved to be inadequate to meet the charges incurred in the local publication of lists of persons to whom Licenses have been issued to keep Dogs, or kill Game, &c. It may be noted that the Vote for the year 1878-79 has been increased to 8,000 l.
- S.—This Surplus has arisen from the charges for Paper for Adhesive Stamps, and for Printing and Gumming having proved to be less than was anticipated when the Estimate was framed.
- T.—Over-provision.—By the repeal of the Stamp Duty of 30s. on Officers' Commissions (38 Vict. c. 23, s. 14) the expenditure under this Sub-Head has much declined. A diminished Vote has been taken for the year 1878-79.
- V.—This slight Excess has been caused by certain claims for Copies of Poor Rates supplied in 1876-77 (which for that year were very numerous, it being a year of New Assessment) not having been preferred until too late to admit of payment being made prior to the 1st April 1877.
- W.—Slightly over-estimated. The expenditure under this Sub-Head is necessarily of a fluctuating character.
- X.—This Surplus is larger than it would have been had not certain Rewards to Officers for Detections, &c. been granted too late to admit of their payment before the close of the financial year; the payments under this Sub-Head are, however, necessarily uncertain, being contingent upon the result of proceedings for infringement of the Revenue Laws, and the degree of merit attaching to the detecting officers.
- Y .- It is not possible to make any fairly accurate Estimate of the probable charges which may fail under this Sub-Head in the course of the year. The whole of the payments which have been charged have been specially sanctioned by the Treasury.
- Z.—Over-estimated. A reduced Vote has been taken for the Year 1878-79.
- A 1.-No variation.
- B 1.—A variety of Incidental Charges are grouped together under this Sub-Head, some of which being of an exceptional character cannot be foreseen; a slightly larger provision has, however, been made for these expenses for the year 1878-79.
- C 1.—As the complete cost of the retirement of Officers of the Excise and Taxes Surveying Departments was not apparent at the time the Estimate was framed, a lump sum was provided to meet the increased cost thereof; this amount has proved to be insufficient.



VOTE 2.—INLAND REVENUE—continued.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

S	G			Expendi			cor	Eı npai	tpen red v	diture, vith Gran	ıt.	
Service.	GRA	EXPEND	Less than Granted.			More than Granted.		d.				
	£.	s.	d.	£.	8,	d.	£.	8.	d.	£.	8.	d.
Brought forward	1,780,787	' –	-	1,768,534	16	43	23,506	16	-1	11,304	12	51
D 1.—Annuity to be paid over to the National Debt Commissioners for Advances made in Com- mutation of Pensions	8,118	; -	-	8,112	7	-	_	13	-	· -	-	
Compensation to Landlord of Inland Revenue Premises at Manchester, for giving up right of entry through the Revenue Offices, and for constructing a new Entrance				800	-	+	•		-	300	•	-
£.	1,788,850) -	_	1,776,947	8	43	28,507	9	-1	11,604	12	51
	t Deficit		ırre	ndered -	-	£.	11,604					

Extra Receipts,

Nature of the Recei	ipts.			Amount E	stin	nated.	Amount Rec	eived.
Fines, Seizures, and Penalties	•	•	•	£. 35,000	s. -	d. -	£. s. 34, 180 7	d. 1
Rents	-	•	-	5,000	_	-	4, 868 2	41
other Miscellaneous Receipts	•	-	•	10,500	_	_	11,180 16	11
			£.	50,500	_	_	*50,179 5	61

* This amount has been paid over to the Exchequer, as under, viz.:-

										£.	s.	d.	
On 21 September	1877	-	-	-	-	•	•	•	•	13,404	1	7	
" 18 December	••	•	•	-	-	-	-	-	•	18,555	8	8	
" 22 March	1878	-	-	•	-	-	-	-	-	11,590	1	-	
" 22 June	,,	•	-	-	-	-	-	•	-	11,874	17	3	
" 18 September	"	-	-	•	•	•	•	-	-	254	17	6	
-									£	. 50,179	5	7	٠

The Surplus of 25,583 l. 5 s. 11 d., shown on the Account of the Vote "Inland Revenue," for the year ended 31st March 1877, has been surrendered.

I certify that the foregoing is a correct Account.

Inland Revenue Office,

Charles Turner, Accountant and Comptroller General, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, F. A. Hawker.

30 November 1878.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



D 1.—Fractions of a £.

This expenditure was incurred under the authority conveyed in the Treasury Letter of the 14th June 1877; and this special Sub-Head was opened by desire of the Comptroller and Auditor General, and under the sanction given in the Treasury Letter of the 28th March 1878.

Year ended 31st March 1878.

Explanation of the Causes of Variation between Estimate and Receipt.

Slightly over-estimated.—The receipts under this head are necessarily variable in amount, being dependent upon the number and result of proceedings for breaches of the Revenue Laws.

Ditto - ditto - - The deliveries of foreign spirits and wines from Excise Warehouses have fullen short of the quantity anticipated at the date of the preparation of the Estimate.

The receipts under this head are of a fluctuating character, and cannot be estimated with precision.

VOTE 2.—INLAND REVENUE—continued.

APPENDIX.

STATEMENT showing the Increases made to the Inland Revenue Establishment, or Alterations consequent upon Re-organisation, subsequently to the Preparation of the Estimates for the Year 1877-78.

Department.	Increase,	Treasury Authority for Increase or Alteration.	Necessity for Ingrease.
Solicitor's, England	Re-organised from 10th June 1877{	3 March 1877. 21 June 1877. 8 August 1877.	•
Solicitor's, Scotland	- ditto 1st January 1878 -{	28 December 1877. 1 March 1878.	
Legacy and Succession Duty -	- ditto 1st April 1877{	1 April 1877. 5 November 1877. 15 December 1877.	
Receiver General's	- ditto 1st January 1877 -	9 December 1876. 5 & 15 March 1877. 6 July 1877. 28 November 1877.	
Accountant and Comptroller General's, and Registrar of Warrants.	Re-organised and consolidated from 1st January 1877.	9 May 1877.	
Laboratory	Re-organised from 1st April 1877	19 November 1877.	
Controller of Stamps and Taxes, Edinburgh.	- ditto 1st July 1877{	9 July 1877. 19 July 1877. 31 July 1877.	
Controller of Stamps and Taxes, Dublin.	- ditto 21st November 1877 -	21 November 1877. 2 January 1878. 19 January 1878. 18 September 1878.	
Special Commissioners of Income Tax.	Number of Lower Division Clerks increased from 19 to 21 at 80 l., rising by 15 l. triennially to 200 l. Two additional copyists, at 10 d. per hour	3 February 1877 - 27 March 1878 -	In connection with the re-organisation of the department.
Surveyors of Taxes, Scotland	Re-organised from 16th May 1877	29 August 1877.	
Controller of Stamps and Taxes, Edinburgh.	Wages of Charwomen raised from 8 s. to 10 s. per week.	14 June 1877	Wages made equal to those of other charwomen.
	Salary of Packer raised to 90 l., rising by 5 l. per annum to 120 l.	14 August 1877 -	Salary originally fixed at too small a sum.
Surveyors of Taxes	Salaries of Lower Division Clerks increased from 1st January 1878.	19 February 1878 -	Seven hours' scale substituted for six hours' scale.
Bath Collection	Ordinary Clerkship at 100 L, rising by 15 L triennially to 200 L	26 February 1878 -	
Birmingham Collection -	Superintending Clerkship at 100 l., rising by 5 l. per annum to 200 l., and 100 l. duty pay. Chief Clerkship at 100 l., rising by 5 l. per annum to 200 l., and 50 l. duty pay.	28 February 1878 -	The distribution of stamps added to the duties of the collection.
Colchester Collection	Ordinary Clerkship at 100 L, rising by 151. triennially to 200 L	27 April 1877	
Lancaster Collection	ditto ditto	15 March 1878 -	
Stourbridge Collection	ditto ditto	27 July 1877	}
Glasgow Collection	ditto ditto	27 July 1877	In lieu of the services of a copyist discontinued.
Stamping Department, Chief Office.	Allowance of 10 l. per annum to the Super- intendent of Stampers in charge of the recording presses.	11 March 1878 -	"Risk money," to cover losses in giving change to the public, &c.

VOTE 2.—INLAND REVENUE-continued.

APPENDIX—continued.

STATEMENT showing the Increases made to the Inland Revenue Establishment, 1877-78-continued.

DEPARTMENT.	Increase.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE.					
Office-keeper's London East Collection Northampton Collection	Number of Porters and Labourers inreeased from 20 to 21, and wages fixed as under— 2 Porters at 24s. per week each, and 19 ,, 21s. ,, ,, 4 Dock Coopers, Port of London, at 26s. per week each. 1 Assistant Teller of water-marked paper at Rush Mill, near Northampton, at 15s. week, rising by 1s. per week per annum to 21s. per week. 1 Head Cellarman at 25s. per week, rising by 1s. per week per annum to 30s. per week. 1 Cellarman at 21s. per week, rising by 1s. per week per annum to 26s. per week. 5 Cellarmen at 18s. 6d. per week, rising by 6d. per week per annum to 21s. per week.	19 February 1878 -	Previously employed without specific Treasury authority.					
Liverpool Collection	Allowance of 2L per annum to man for oiling, &c. crane.	12 April 1878	ditto ditto.					
Bristol Collection	Coal Porter at 16 s. per week	14 May 1878	ditto ditto.					

VOTR 2.

INLAND REVENUE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. A NEW Sub-Head has been opened in this Account, which was not included in the New Sub-Head. Estimates laid before Parliament, namely, Compensation to Landlord of Inland Revenue premises at Manchester, for giving up right of entry through the Revenue offices, and for constructing a new entrance.
- 2. Payments in excess of the Estimates have been made under the following Sub- Excess. Heads, viz. :-
 - A.—Salaries, Wages, and Allowances in addition to Salaries. E.—Poundage and Allowances to Collectors and Assessors. G.—Commission on Remittances.

 - L.-Fuel, Light, and Water.
 - P.—Maintenance and Repairs of Buildings. R.—Advertisements.

 - -Copies of Poor Rates for Income Tax purposes, and Copies of Wills in Scotland.
 - Y.—Losses by Fraud, Default, &c. B. 1.—Incidental Expenses.

0.12.

C. 1.—Superannuations and other Non-Effective Charges.

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VOTE 2.—INLAND REVENUE—continued.

Net Surplus.

3. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, $11,902 \ l. \ 16 \ s. \ 7\frac{1}{4} \ d.$

							£.	8.	d.
Grant -	-	-	-	-	-	-	1,788,850	_	_
Expenditure	-	-	-	-	-	-	1,776,947	3	43
		Net	Surp	lus		-	£. 11,902	16	71

REVENUE.

Examination of Revenue Account.

The Receipt side of this Account has been subjected to a test examination, and the payment side to a detailed examination, and I have to report that in both cases the result has been found satisfactory, and that the Lords of the Treasury, and the Board of Inland Revenue, have been informed accordingly.

The test examination of the Receipt of Revenue, which has hitherto been confined to the books of the chief Department of Inland Revenue at Somerset House, has this year been extended to the offices in Edinburgh and Dublin.

VOTE 3.
POST OFFICE.

VOTE 3. - - POST OFFICE. -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the Post Office and Insurances, and the Collection of the Post Office Revenue, in the Year ended 31st March 1878,

		_	Expendence of compared v	diture, with Grant.
Service.	GRANT.	Expenditure,	Less than Granted.	More than Granted.
SUB-HEAD A.—				
CHIEF OFFICES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
London.	2	~. . u.	2	2. 1. u.
1. Salaries, Wages, and Allowances additional to Salaries	549,125	551,736 G -1	.	2,611 6 -1
2. Travelling 3. Commission on Issue and Payment of Money Orders	4,230 53,009	$3.512 - 2\frac{1}{2}$ $57.055 16 3$	717 19 91	4,046 16 3
4. Commission on Sale of Postage Labels	6,000	6,195 2 6		195 2 6
5. Trip Allowances	14,830 2,406	16,242 8 114 2,394 14 4	11 5 8	1,412 8 111
7 Clothing for Letter Carriers, Mail Guards, Rural Post	-,100	2,001 11 1		
Messengers, &c., at the Chief and Provincial	39,300	44,936 8 8		5,636 8 8
	•			
8. Rent of Premises leased to the Department 9. Water, Fire Insurance, &c.	8,550 1,800	8,717 1 9 1,096 16 10	703 3 2	167 1 9
10. Law Charges, including Law Charges paid at Provin-	·		_	1,531 18 7
cial Offices	2,900	4,431 18 7		1,001 10 /
11. Stamps on Contracts, &c., and Advertisements	400 200	308 2 3 188 - 5‡	91 17 9 11 19 6 1	
12. Telegrams 13. Purchase of Pillar and Wall Letter Boxes for Chief	200	188 – 54	,t1 18 0 1	
and Provincial Offices	3,500	4,580 18 7		1,080 18 7
14. Alterations, Fittings, and Repairs to Travelling Post				
Offices,	850 9,500	116 18 7 8,559 10 91	283 1 5 940 9 21	
16. Medicines	270	351 - 7		81 - 7
17. Stores	17,500	19,824 2 3		2,324 2 3
18. Incidental Expenses	3,500 250	4,132 3 104 1,644 1 34	: : :	632 3 10 1 1,394 1 31
20. Cost of Issue of Inland Revenue Licenses, and Receipt Stamps	7,325	6,630 7 21	694 12 91	.
Dublin.				
21. Salaries, Wages, and Allowances additional to Salaries	52,997	51,013 9 4	1,983 10 8	
22. Travelling 23. Commission on Issue and Payment of Money Orders	260 3,700	236 9 10 3,949 6 4	23 10 2	249 6 4
94 Rent	554	553 19 -	- 1 -	
25. Law Charges, including Law Charges paid at Provincial Offices	600	788 13 10		183 13 10
26. Stamps and Advertisements	110	207 2 51		97 2 54 57 18 -
27. Stores	1,250	1,307 18 - 599 4 91		57 18 - 49 4 9
Edinburgh.	07.000		1 420 20 1	
29. Salaries, Wages, and Allowances additional to Salaries 30. Travelling	37,923	37,472 7 8 57 16 6	450 12 4	27 16 6
31. Commission on Issue and Payment of Money Orders -	3,800	4,175 13 11		375 13 11
32. Rent 33. Water and Fire Insurance	40	39 3 15 -	- 5 -	
34. Law Charges, including Law Charges paid at Provin-	100		46 12 7	
cial Offices 35. Stamps and Advertisements	100	53 7 5 36 10 7	63 9 5	
36. Stores	950 120	805 15 3 257 12 9	144 4 9	137 12 9
37. Incidental Expenses		20, 12 9		
TOTAL of Sub-Head A £.	828,033	844,207 2 81	6,117 15 24	22,291 17 11
		Net Deficit	£. 16,1	74 2. 81

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	AND REVENUE DEPARTMENTS, FOR THE YEAR ENDED 31 MARCH 1878. 413
•	REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.
	VOTE 3 POST OFFICE. Services, the Expenses of the Post Office Savings Banks, and Government Annuities showing the Surplus or Deficit upon each Sub-Head of the Vote.
	Explanation of the Causes of Variation between Expenditure and Grant.
	 Slightly under-estimated. There was less travelling than was anticipated. There was a larger increase in the Money Order business than was anticipated. Under-estimated. There have been more trips than were anticipated.
	 Great Coats, which were supplied to Rural Letter Carriers for the first time, were not provided for in the Estimates. New Rents became payable within the Year. Over-estimated.
	 The Excess is principally attributable to unforeseen charges in connection with the purchase of the Site of the Manchester New Post Office. Over-estimated. 12.
	13. A larger amount of Pillar and Wall-Box accommodation was awarded to the Public than was anticipated.
	 Over-estimated. The consumption of Gas was less than was anticipated. Under-estimated. The Excess is principally attributable to the purchase of the Registered Letter Envelopes brought into use on the reduction of the Registered Letter Fee. Under-estimated. A large amount due from the late Agent of the British Post Office in the Island of St. Thomas could not be recovered through the insolvency of his sureties. Over-estimated.
	21. Over-estimated. 22. There was less travelling than was anticipated.
	 23. Under-estimated. 24. 25. There were more prosecutions than were anticipated. 26. Under-estimated.

27. Under-estimated. 28. Under-estimated.

29. Over-estimated.
30. There was more travelling than was anticipated.
31. Under-estimated.
32.
33.

34. Over-estimated.35. Over-estimated.36. Over-estimated.37. Under-estimated.

VOTE .	3.—Розт	Office—continued.
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			Expen compared w	diture, vith Grant.
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.
Sub-Head B.—				
surveyors.	£. s. d.	£, s, d,	£. s. d.	£. s. d.
United Kingdom.				
1. Salaries and Allowances 2. Travelling	84,308 20,850	84,457 1 1 20,947 2 10½	: :	149 1 1 597 2 101
Colonies.				l
3. Salaries and Allowances 4. Travelling	250 500	84 - 11 154 8 1	165 19 102 345 11 11	
TOTAL of Sub-Head B £.	55,408	55,642 12 12	511 11 93	746 3 11
		Net Deficit	£.234	12 13
Sub-Head C.—	1			
PROVINCIAL ESTABLISHMENTS.				
England and Wales.				
1. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Car-	814,000	802,421 7 1	11,578 12 11	1 1
riers, &c	22,817	28,404 8 9 <u>1</u>		587 8 9 1
3. Travelling	3,200	8,155 2 -	44 18 -	
4. Poundage on Sale of Postage Labels 5. Rent	16,924 6,168	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		479 11 5 158 9 91
6. Water, &c	150	90 12 8	59 7 4	•
7. Fuel and Light	2,200	1,681 9 11 2 30 7 7 -	518 10 -1 	77-
9. Incidental Expenses	18,926	21,016 8 42		2,090 8 41
IRELAND.				
10. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Car-	75,778	74,836 12 9	986 7 8	-
riers, &c	8,843	4,052 12 83		209 12 81
12. Travelling	800	300 10 114		- 10 11 <u>3</u>
13. Poundage on Sale of Postage Labels 14. Rent	2,289 154	2,126 18 61 164 10 8	112 1 51	10 10 8
15. Water, &c	1	- 16 6	- 8 6	
16. Fuel and Light	1,605	32 4 - 1,640 18 6	7 16 -	85 13 6
Scotland.				
18. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Car-		120,045 1 5	527 18 7	
riers, &c	3,780	3,688 - 44	41 19 71	
19. Allowances for Assistance	145	164 8 11		19 8 114
20. Travelling		3,288 10 3		-
20. Travelling 21. Poundage on Sale of Postage Labels	3,667 594		1 92 2 8	
20. Travelling	594	501 17 4 17 19 111		
20. Travelling	594 20 435	501 17 4 17 19 113 860 17 43	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
20. Travelling	594 20 435	501 17 4 17 19 11	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	257 8 41

Net Surplus - - £, 10,518 17 8

Vomn 2 Dogm	OFFICE-continued
VITE A — PAST	

Explanation of the Causes of Variation between Expenditure and Grant.

- Slightly under-estimated.
 There was more travelling than was anticipated.
- 3. The Office of Surveyor of the Mediterranean was abolished.

- 1. The amount provided for probable increase was not all expended.
- 2. Under-estimated.
- 3. There was less travelling than was anticipated.
- 4. Under-estimated.
- 5. The Excess is attributable to new and increased rents.
- 6. Over-estimated.
- 7. Over-estimated.
- 8. Under-estimated.
- 9. Under-estimated.
- 10. Slightly over-estimated.
- 11. Under-estimated.
- 12.
- 18. Over-estimated.
- 14. A new Rent became payable in the year.
- 15.
- 16. Over-estimated.
- 17. Under-estimated.
- 18. Slightly over-estimated.
- 19. Over estimated.
- 20. There was more travelling than was anticipated.
- 21. Over estimated.
- 22. Over-estimated.
- 23.
- 24. Over-estimated.
- 25.
- 26. Under estimated.

				_			COI	E: npa:	kpend red w	liture, ith Gre	ant.	ı
Service.	Grant.			Expenditure.			Less than Granted.			M than (Iore Gra	
SUB-HEAD D.—												
ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.	£.	s. d	z.	£. s	·.	d .	£.	s.	d.	£.		s. a
	15,236		-	14,176	1 1	113	1,059	18	-1	-		-
1. Salaries, Wages, and Allowances	287		-	229	4	-	57	16	-	•		-
2. Poundage on Sale of Postage Labels	933		-	781	2	6 ₹	151	17	51	•		-
8. Rent -	25		-	18	1	41/3	6	15	71/2	•		-
4. Rates and Taxes	438		-	339	8	3	98	11	9	-		-
5. Incidental Expenses £.	16,919		_	15,544	1	11	1,874	18	101		_	
TOTAL of Sub-Head D £.	10,010		\dashv							18 10	1	
Sub-Head E.—				Su	rpu	18	-	٠.,	1,072		- -	
POST OFFICE SAVINGS BANKS.												
1. Salaries, Wuges, and Allowances	112,842	- •	-	107,611	8		4,730			-		-
2. Maintenance and Repair of Buildings	3,900	- •	-	1,747	в	1	2,152	18	11	-		-
8. Rent	5,000	- •	-	5,000	-	-	-		•	-		•
4. Water, Fire Insurance, &c.	160	-	-	196	16	11	•		•)	36	16 1
5. Furniture and Repairs	600		-	193	2	6	406			-		-
6. Fuel and Light	950	-	-	828	12	8	121	7	4	-		•
7. Stationery	10,000	-	-	9,596	2		408		2			-
8. Law Charges	450	-	-	259	9	61	ł		5 <u>}</u>	_		-
9. Travelling	700	-	-	184	15	11	515	4	1			
10. Incidental Expenses	20	-	-	52		5	•		•	•	32	17
11. Superannuations and other Non-effective Charge	200	-	-	91	3	7	108	16	ð	-		•
12. Losses by Fraud and Default	250	-	-	495	13	8	-		-	2	45	13
12a. Re-payment of Capital forfeited	· -	•		22	-	-	-		•		22	-
13. Conveyance of Correspondence	30,272	-	-	32,563	5	-	-		•	2,2	93	5
TOTAL of Sub-Head E £.	164,844	_	_	158,845	4	41	8,629	8	71	2,6	80	13
-				Net Su	rpl	us		£.	5,99	8 15	7 <u>}</u>	
Sub-Head F.—				1			-			1	—	
GOVERNMENT ANNUITIES AND LIFE INSURANCE.												
1. Salaries and Allowances -	2,429	_	-	2,351	4	9	77	15	3	-		-
2. Stationery	- 60	-	_	83	9	3	-		-		23	9
3. Stamps on Contracts	- 20	-	_	. 15	18	6	4	6	6	-		-
4. Fees to Medical Examiners	- 60	_	_	66	7	6	-		-		6	7
5. Travelling	- 10	-	_	7	18	6	2	6	6	-		•
6. Incidental Expenses	- 5	-	-	-	3	-	4	17	-	-		-
TOTAL of Sub-Head F £	2,584	_	_	2,524	11	6	89	5	3		29	16

_	Vorte	2Pogm	OFFICE-continued.
-	VOTE	3.—I OST	UFFICKcontinued.

Explanation of the Causes of Variation between Expenditure and Grant.

1. 2.

8. },

The British Post Offices at Havana, Porto Rico, and St. Thomas, were closed during the year through the entry of those places into the General Postal Union.

5.

- 1. Over-estimated.
- 2. Over-estimated.

3.

- 4. The payments for Water and Fire Insurance were under estimated.
- 5. Over-estimated.
- 6. Over-estimated.
- 7. Slightly over-estimated.
- 8. Over-estimated.
- 9. There was less travelling than was anticipated.
- 10. Under-estimated.
- 11. Over-estimated.
- 12. Loss on light gold, which was charged against the Savings Bank for the first time, was not provided for in the Estimate.

12a.

- 13. Under-estimated.
- 1. The amount provided for Extra Duty and Allowances to Sub-Postmasters, &c., was not all expended.
- 2. The principal rules respecting Government Insurances and Annuity business were reprinted during the year.

3.

4. Under-estimated.

5.

6.

							oc		Expenditure, pered with Grant.					
Service.	GRA	NT.		Expenditure.			L than G	ess ran	ted.	M than C	ore			
Sub-Head G.—														
CONVEYANCE OF MAILS.	£.	8.	d.	£.	s.	d.	£.	8.	d.	£.	s.	d.		
In England and Wales.														
1. By Railways	468,504	_	-	461,793		5	1,710	15	7	-		•		
2. By Road	128,000	-	-	181,627		- 1	858	4	10	8,627	17	8		
a By private Shing	3,000 5,550			2,141 3,350			2,199			•		-		
4. Wages of Mail Guards and Mail Porters	380		_	382	18	7	-		•		18			
5. Tolls and Ferryage - 6. Supply and Repair of Mail Bags -	9,455		-	10,794	15	10	-		•	1,839	15	10		
7. Rent of Offices at Railway Stations	600	_	_	740		1	-			140	18	11		
8. Incidental Expenses	6,500	-	-	5,814	8	44	1,185	18	7 8	-		•		
In Ireland.			ł											
	108,817	_	_	109,148	18	9	-		-	381	18	9		
9. By Railways	25,910	-	-	25,992	18	8	-		•		18			
De private Ships to and from Places Aprosa	85		-	88 2,490	16	7 11	15	4	- 101	3	16	7		
2. Wages of Mail Guards and Mail Forces	2,506	_	_	185		8	- 15	•	-	15	16	8		
a Tolls and Ferryage -	2,560	_		4,047		7	-		-	1,487				
4. Supply and Repair of Mail Bags				•					_	190	10	ĸ		
5. Incidental Expenses -	600	-	-	789	10		•		_	189	10	J		
In Scotland.				101 000	•	_	90	10	7					
6. By Railways	121,270	-	_	121,239 16,019			705					•		
To Doed	16,725	_			8	7	-	11		-		-		
18. By private Ships to and from Places Abroad 19. Wages of Mail Guards and Mail Porters	779		_	299	1	61	479	18	5 <u>1</u>	-		-		
19. Wages of Man Guards and Man 2 of the Record of the Rec	770	_	-	845			-		-	75	3	101		
21. Supply and Repair of Mail Bags	1,100	-	-	957		~			111	-		•		
22. Incidental Expenses	1,182	-	-	1,000	5	1	181	14	11	-		-		
ABROAD.				1,672		11	97	17	1					
28. Conveying Mails across the Isthmus of Panama	1,700	-	-	1,072	~	••	~	•	•	_		-		
Egypt, and Allowances to Janissaries for accom	6,300	-	-	6,286	5	10	18	14	. 2	-		-		
25. Salaries of, and Allowances to, Omcers in charge	- 2.812	_	_	2,802	11	8	9	8	9	-		-		
26. Salaries of, and Subsistence Allowances to, Marin	e - 420	_	_	890	7	4	29	12	8			_		
Mail Guards	1,600	_	_	1,604					•	1 4	. 7	, <u>-1</u>		
27. Incidental Expenses				911,917		10	-	-	•	7,252		6		
Deduct, for Carriage of Post Office Savings Bank Correspondence, See Sub-Head E. 13	80,272		_	32,565			-			2,298				
TOTAL of Sub-Head G £	881,998	_	_	879,852		10	7,599	16	8	4,958	3 17	7 6		
				Ne	t S	urplu	ıs	-	£. 2,6	40 19	11			
SUB-HEAD H											-			
PURCHASE OF SITES AND BUILDINGS.	'						1							
London.							1			1				
1. Purchase of Sites and Buildings	- 5,000) -	_	•		-	5,000	•		-		-		
PROVINCIAL OFFICES.						- ^	20.05		. 10					
2. Purchase of Sites and Buildings	81,966	· -		59,11		5 2	22,85	U I	- 10					
TOTAL of Sub-Head H	£. 86,968	3 -	_	59,11	7	5 2	27,85	0 1	4 10					
_					S	urplu	8	- £	E. 27, 8	50 14	10			
T							į.	_		7		•		
SUB-HEAD I.— Superannuations and other Non-effective Charge	es 125,56	8 -		127,11	5	2 8	-		-	1,55	2	2 3		

VOTE	3 -Posm	OFFICE.	continued

Explanation of the Causes of Variation between Expenditure and Grant.

2.	Slightly over-estimated. Sufficient provision was not made for new and extended services. Over-estimated.
4.	The wages of certain Mail Messengers and Mail Porters have been transferred to Sub-Head C. 1. Under-estimated.
გ.	The Excess is partly attributable to an under estimate, and partly to a new arrangement which came into operation during the year under which Mail Bags are supplied to Ireland and Scotland from London.
	Under-estimated. Over-estimated.
9.	
10. 11.	
12.	
18. 14.	The Excess is caused by increased payments for new services. A larger supply of Mail Bags than usual was obtained to facilitate the introduction of the
15.	new system adverted to under G. 6. Under-estimated.
16.	
	Over-estimated.
19.	Over-estimated. The wages of certain Mail Messengers and Mail Porters have been transferred to Sub-Head C. 18. New services were commenced during the year.
21.	A new arrangement commenced during the year under which Mail Bags are supplied to Scotland from London.
22.	Over-estimated.
23.	Over-estimated.
24.	
25.	·
26. 27.	Over-estimated.
	•
1. '	The amount provided was not expended in the year.

2. The whole of the amount provided in respect of the Site of the Manchester New Post Office was not expended in the year.

The amount provided for probable increase was not quite sufficient.

VOTE 3.—POST OFFICE—continued. -

EXTRA RECEIPTS.—Year ended 31st March 1878.

Sub- Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount paid into the Exchequer.
A.	For Rent of such portions of Metropolitan Post Offices as are let	£. s. d.	£. s. d.	ë
A.	For Void Money Orders	6,000	5,715 19 11	oper to y
A. & C.	For Poundage on Postage Stamps purchased from the Public by certain Postmasters -	2,000	2,407 - 7 ³	d. d. 8 8 4 9 11 Includes \$ d. proper to yea. 1876-77.
C.	For Rent of such portions of Provincial Post Offices as	1,081	2,176 5 2½	1. d. d. 17 3 17 3 17 8 10 11 11 6 9 11 Inc
D.	For Rent of a portion of the British Post Office at Suez -	40	86 18 4	£. 33,679 37,944 21,777 83,640 2,307
D.	For a portion of the Expenses of the Post Offices at Alexandria and Suez, to be repaid by the Indian Government 1,100*			- 1877 - 1878 - ". £. 1
E.	For Charges of Management of the Post Office Savings Banks (Act 24 Vict. c. 14)	164,844	165,079 12 7	Quarter to 31 June , 30 Sept. , 31 Dec. , 91 March Month to 31 July
F.	For Charges of Management of the Government Annuities and Insurances (Act 27 & 28 Vict. c. 48)	2,584		31st March 1878 - { Q , , , , , , , , , , , , , , , , , ,
G.	For a portion of the Expense of Conveyance of £. Indian Mails through Egypt, to be repaid by the Indian Government 2,800			Before 31st Ma After "
G.	For a portion of the Salaries and Expenses of Officers travelling in Charge of Indian Mails, to be repaid by the Indian Government - 937*			.
G.	For a portion of the Cost of Mail Bags, to be repaid by the Indian Government 200°			
G.	For portion of the Allowance to Janissaries for accompanying Mails between Alexandria and Suez, to be repaid by the Indian Government, 150*			
G.	For Rent of portions of Post Offices at Railway Stations	15	4 8 4	
	For Miscellaneous Receipts	1,500	2,860 10 11)
	Total £.	179,706	179,850 .8 103	_

These sums are included in the amount recovered from the Government of India in its Account with this Department for Packet Service.

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	REVENUE DEPARTMENTS, AND FOST OFFICE TACKET AND TELEGRAPH SERVICES.
•	Vote 3.—Post Office—continued.
-	EXTRA RECEIPTS.—Year ended 31st March 1878.
	Explanation of the Causes of Variation between Estimate and Receipt.
,	
	A. Over-estimated.
	A. Over-estimated.
	A. and C. Under-estimated.
	C. The Excess is attributable to the receipt of the Rent of premises in Manchester, purchased with a view to their removal to make way for the New Post Office.
	D. Eleven months' Rent only was brought to Account in the year.
	D
	E.
	F. The question as to the Fund out of which the Government Annuity Expenses should be provided is still unsettled. The Government Insurance Expenses recoverable in the year were not recovered from the National Debt Commissioners till the month of May 1878.
	G.
	G.
	G.
	G.
	G. The Rent has been reduced to 10 l. a year, and the sum of 5 l. 16 s. 8 d. received in Excess was refunded.
	The Excess is mainly attributable to the sale of Old Stores having realised a larger amount than was anticipated.

VOTE 3.—POST OFFICE—Year 1877-78.

SUMMARY.

Sub-		Gran	E		Expenditure, compared with Grant.								
Head	Service.	GRAN	т.		Expendi	TUR	Е.	Les than Gr		d.	More than Granted.		
		£.	s.	d,	£.	s.	d.	£.	s.	d.	£.	s.	d.
A.	Chief Offices	828,033	-	-	844,207	2	8₹	•	-		16,174	2	81
В.	Surveyors	55,408	-	_	55,642	12	12	-	-	•	234	12	12
c.	Provincial Establishments	1,099,149	-		1,088,630	2	9	10,518	17	3	_		
D.	Establishments in the Colonies and Agents Abroad	16,919	_		15,544	1	1 1	1,374	18	101		-	
E.	Post Office Savings Banks	164,844	-	-	158,845	4	41	5,998	15	7 ½	_	•	
F.	Government Annuities and Life Insurances -	2,584	-	-	2,524	11	6	59	8	6		-	
G.	Conveyance of Mails	881,993		_	879,852	-	103	2,640	19	11	_	-	
н.	Purchase of Sites and Buildings	86,968	-	-	59,117	5	2	27,850	14	10	. –	-	
I.	Superannuations and other Non-effective Charges (including Amount payable for Commutation of Pensions)	125,563	_	_	127,115	2	3			•	1,552	2	8
	£.	3,261,461	_	_	3,230,978	2	11	48,448	14	21	17,960	17	12
	D	educt Defici	t ·				-	17,960	17	12			
	Ne	et Surplus to	bẹ	sum	endered -	-	£.	30,482	17	1			

The Surplus of 20,059 l. 14 s. 5\frac{3}{4} d., shown on the Account of the Vote "Post Office," for the year ended 31st March 1877, has been surrendered.

James J. Cardin, Principal Book-keeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office, 28 November 1878.

S. A. Blackwood,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
A. J. B. Goodwyn.



Vote 3.

POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A REFERENCE to the Second Report of the Committee of Public Accounts of last Subjects mentioned in last Report, not Session will show that on the 10th July 1878, the following subjects, to which attention finally dealt with.

Session will show that on the 10th July 1878, the following subjects, to which attention finally dealt with. with:-

(1.) The examination of the London District and Provincial Post Office Accounts as to Treasury authority.

(2.) The mode of remunerating Sub-Postmasters and Receivers.
(3.) The apportionment of rent of premises jointly occupied by Postal and Telegraph Services.

(4.) The excess of the cost of management of Government Annuities and Insurances over the amount received by the Postmaster General.

(5.) The employment of persons in Provincial Post Offices before they had received Civil Service Certificates.

2. With regard to three of these outstanding subjects, viz.:-

(1.) The examination of the London District and Provincial Post Office Accounts Examination of Proas to Treasury authority;

(2.) The mode of remunerating Sub-Postmasters and Receivers; tion of Sub-Postmasters, and apportionment of rents of premises jointly occupied by Postal and Telemasters, and apportionment of Postal graph Services;

I have only to report that it has been communicated to me, by direction of the Postmaster General, that on the 25th of September last, the Lords of the Treasury informed him that these questions would shortly engage their attention.

3. With regard to the excess of the cost of management of Government Annuities and Cost of management of Government Annuities and Insurances over the amount received by the Postmaster General, I have been informed Government Annuities and Insurances not over the amount received by the Post Office (7 December 1878) that "the Treasury have not yet communicated municated by Treasury." their decision on this question."

The Postmaster General has furnished me with a statement which shows that the Periodency in respect of Pees on Annuities. deficiency in respect of fees on account of annuities amounts to 3,874 l. 5 s. 71 d.

4. With regard to the fifth outstanding question, viz., the employment of persons in Provincial Post Offices before they have received Civil Service Certificates, I have to Employment of unstate with reference to the seventh paragraph of the Public Accounts Committee's in Provincial Post Second Report for 1878, that some further correspondence (hereto appended) has taken place with the Treasury on the subject which has rendered it necessary for me to communicate with the Postmaster General in reference to the question.

Meanwhile, I have to observe that cases of the employment of uncertificated persons from uncertainty. in Provincial Post Offices are of very frequent occurrence, and that considerable inconvenience is experienced by my Department from the uncertainty which now prevails as to the proper manner of dealing with such cases.

Opinion of Committee of Public Accounts asked for.

The correspondence that has passed upon this subject since the presentation of my last Report, is annexed.

5. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, Net Surplus. 30.482 l. 17 s. 1 d.

> 3,230,978 Net Surplus £. 30,482 17

> > REVENUE.

- 6. THE Account in respect of the Postal and Telegraph Revenue of England, Ireland, Examination of Reand Scotland has been subjected to a test examination, with satisfactory results.
- 7. In accordance with a request conveyed to me in a letter from the Treasury, dated Relations with Sub-6th October 1875, my department, in 1876, undertook an investigation of the relations marine Telegraph existing between the Post Office and Submarine Telegraph Companies. The result of this investigation was duly communicated to the Treasury in a letter, dated 22nd July 1876. In compliance with a further intimation of their Lordships' wishes on the subject, I propose shortly to resume the inquiry.

vincial Post Office and Telegraph Rents will shortly engage attention of the Treasury.

nicated by Treasury

certificated persons in Provincial Post Offices.

B. C. D.

venue Account.

Grant

Expenditure

REVENUE DEPARTMENTS, POST OFFICE PACKET AND TELEGRAPH

VOTE 3.—POST OFFICE—continued.

CORRESPONDENCE, &c., referred to in the foregoing REPORT.

(A.)

A STATEMENT showing the Number of Annuities and the Number of Insurances effected through the Post Office in the Years ended respectively 31 March 1875, 31 March 1876, 31 March 1877, and 31 March 1878; the Gross Amount of the Cost to the Post Office in managing the Business, the Cost, as regards Annuities and Insurances in separate Totals; and the Amount received from the National Debt Commissioners in respect of Insurances, and the Balance of Indebtedness in respect of Fees for Annuities, and from the National Debt Commissioners in respect of Insurances respectively.

Ye enc		Total Number of Contracts.	Number of Contracts (Immediate and Deferred Annuities) on which Fees have been paid.	Number of Contracts (Life Insurances, and Deferred Monthly Allowances) on which Fees have not been paid.	Exper	otal nditu	re.	Exper Charg Con which	of nditu geal to trac on h Fe	are ole ts	Expe Char Con which	of nditu geabl to tracto on h Fee	re le 5	Amoun Fees Collect	}	requi make a Diffe between of Collect Exper Charg	good Fees ted ndita eable tract on	to the count and ure to s	fro Nat D	eral om lons	ole	Paid Exche	ciona ebt ission nd into equer extra	roin l ners
					£.	8.	d.	£.	s .	d.	£.	8.	d.	£. s.	d.	£.	٤.	d.	£.	8.	d.	£.	8.	d.
1875	•	9,814	6,031	3,783	2,427	13	3	1,491	17	5	935	15	10	678 17	10	812	19	7	935	15	10.	935	15	10
1876	-	10,350	6,355	3,995	2,093	2	1	1,285	3	9	807	18	4	424 2	8 6	861	1	3	807	18	4	807	18	4
1877	•	10,870	6,716	4,154	2,867	5	1}	1,771	10	6 <u>}</u>	1,095	14	7	543 8	5 -	1,228	5	61	1,095	14	7	1,095	14	7
1878	•	11,387	7,085	4,302	2,502	14	8	1,604	19	3	897	15	5	633 -		971	19	3	897	15	5	897	15	5
				£.	9,890	15	14	6,153	10 a)	113	3,737	4	2	2,279 (b)		3,874	5 (c)	71	3,737	4	2	3,737	4	3
		'	•					1						(<u></u>	s. d.			(•

(a) Total Expenditure in respect of Annuities 6,153 10 114 (b) Total amount of Fees in hand 2.279 5 (c) Deficit in respect of Annuities

(B.)

(3,182.)Sir, In reply to Mr. Treherne's letter of the 19th ultimo, upon the subject of the employment of certain persons in Provincial Post Offices from periods prior to the date of their Certificates, I am directed by my Lords to point out, as Mr. Blackwood already appears to have done in his letter addressed to you by direction of the Postmaster General on 29th January last, that the provise in the notice given in the Gazette of 16th January 1872, runs as follows: "Provided that such employment have the previous

approval of the Treasury."

In Mr. Treherne's letter now under reply, and in his letter of 21st January 1878, to Mr. Blackwood, he quotes the notice as if it ran, "the employment of such persons."

The underlined words do not occur in the notice, nor do they express anything intended

by it.

This part of the proviso was inserted to guard against the possibility that the plea of urgency might be extended from persons to employments. The notice applies exclusively to the vacancies in employments (which word must be understood to include all that is meant by offices, places, situations, and the like) which have had the previous approval of the Treasury.

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VOTE 3.—POST OFFICE—continued.

The notice has nothing to do with the mode in which the particular situation should be filled up, whether by nomination and a test examination, or by open or limited competition; it is directed wholly or solely to the immediate necessity for a *locum tenens*, and it leaves every condition necessary to the validity of a permanent appointment exactly as it stood before.

It is important not to look at this notice as if it bore upon any choice between nomination and competition as a mode of appointment.

It would not have occurred to my Lords that the Treasury letter (19,216) of 8th December last to the Postmaster General had any direct bearing on the case.

The Comptroller and Auditor General.

I have, &c. R. R. W. Lingen. (signed)

(C.)

(E. & A. D. 343-78.)

Exchequer and Audit Department, 6 November 1878.

Sir,

With reference to a letter addressed to the Comptroller and Auditor General on 6th March last, relative to the employment of certain persons in Provincial Post Offices for periods prior to the date of their Civil Service Certificates:

With reference also to the 6th and 7th paragraphs of the Second Report of the Committee of Public Accounts for 1878, in which it is stated, relative to the employment of uncertificated persons, that in the opinion of the Committee "it is desirable that the question should be considered by the Treasury, so that the requirements of the Service may be met without any infringement of the Orders in Council":

And with further reference to the Treasury Minute on the First and Second Reports of the Public Accounts Committee, 1878, wherein their Lordships direct that a letter be written to the Postmaster General informing him, inter alia, that "the position of uncertificated temporary employés in Provincial

Accounts Committee, 1878, wherein their Lordships direct that a letter be written to the Postmaster General informing him, inter alia, that "the position of uncertificated temporary employés in Provincial Post Offices will shortly engage their attention":

I am to request, with a view to the preparation of his Reports on the Post Office Accounts 1877-78, that the Comptroller and Auditor General may be informed whether the employment of persons in the General Post Office, prior to their receipt of Civil Service Certificates, has been brought under the notice of the Lords of the Treasury since the passing of the above quoted Minute, dated 25th September 1878, and, if so, I am to request that the Comptroller and Auditor General may be favoured with a communication of their Lordships' decision on the subject.

I am. &c.

To the Secretary of the Treasury.

I am, &c. H. Treherne.

(D.)

(17,924.)

Treasury Chambers, 9 December 1878. Sir, Sir,

I am directed by the Lords Commissioners of Her Majesty's Treasury, in reply to Mr. Treherne's letter of the 6th ultimo, respecting the employment of uncertificated persons, under urgent circumstances, to perform the duties of situations vacant in the Post Office until such time as the vacancies can be filled up by the appointment of persons duly qualified according to the Orders in Council, to inform you that my Lords have referred again to their letter (3,182), dated 6th March last, and that the course pointed out in that letter, and in the previous correspondence which it explains, appears to them, "to meet the requirements of the service without any infringement of the Orders in Council," which is what the Public Accounts Committee asks for in its last Report.

The Committee of Public Accounts does not appear to have had this particular letter under their review.

My Lords do not feel the force of the Postmaster General's objection stated in the evidence before the Public Accounts Committee, No. 455, neither in that answer nor in the greater part of the objections which have been taken to the applicability of the notice in the Gazette of 16th January 1872, to the pre-

which have been taken to the applicability of the notice in the Gazette of 16th January 1872, to the present class of cases, are the words of the notice correctly quoted.

The notice is said in the answer 455 " to provide that the vacancy shall be supplied by the Civil Service Commissioners." But the words of the notice really are, "as soon as such Commissioners are able to supply the service," which my Lords hold to mean "are able to do whatever they are required to do in order to complete a valid and regular appointment." Their duty, as is pointed out in the said letter (3182), differs in respect of situations reserved for public competition, limited competition, or nomination, but in no case, except in regard to situations (which in the evidence before the Public Accounts Committee are more than once confused with persons)—included in Schedule B. of the Order in Council of 4th June 1870, can "the service be supplied" without the intervention of the Civil Service Commissioners

The notice in the Gazette is an act done in pursuance of Clause VIII. of that same Order in Council, and by it all situations, during vacancy, are added to Schedule B. under the circumstances and conditions stated in the notice. These Post Office situations are therefore only part of a class, although, for obvious reasons, they form the largest part; nor, unless a number of persons are to be certificated in advance, and kept in reserve for situations of which the duties do not admit of a moment's interruption (a proposal which my Lords think open to much graver objection than anything now in question), do my Lords see how such necessities can be met more consistently than they are at present with the letter and spirit of the Orders in Council Orders in Council.

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VOTE 3.—POST OFFICE—continued.

However, if you will specifically point out wherein the notice of 16th January 1872 (as it is really worded)—fails, in your opinion, to meet the cases to which in the Postal Service my Lords hold that some such notice must be applied, nothing is easier than to alter it, if my Lords and the Postmaster General concur in doing so, under the powers reserved in Clause VIII. of the Order in Council of the 4th June 1870. The answers to Questions 454-460 of the evidence before the Public Accounts Committee, do not appear to take account of this clause, acts done under which become part of the Order in Council itself.

with these explanations you will judge whether any further action on the part of the Treasury is needed to satisfy you that the Order in Council is being observed, in regard to vacancies in the situations in question.

The Comptroller and Auditor General.

I am, &c. (signed) R. R. W. Lingen.

VOTE 4.

POST OFFICE PACKET SERVICE.

VOTE 4.

POST OFFICE PACKET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Post Office Packet each Sub-Head

			-	Expenditure, compared with Grant.							
Sub-Head.	Service.	Grant.	Expenditure.	Less than Granted.	More than Granted.						
	Contracts:	£. s. d.	£. s. d.	£. s. d.	£. s, d.						
A.	United Kingdom	102,362	102,471 2 9	-	109 2 9						
В.	Europe	13,800	18,390		90						
C.	America	185,865	185,074 7 4	790 12 8	. —						
D.	Africa	87,400	85,826 14 5	1,573 5 7	•						
E.	Asia	4253000	422,000	3,000	• •						
	PACKET ESTABLISHMENTS:			1							
F.	Salaries, Wages, and Allowances	795 — —	823 18 6		28 18 6						
G.	Travelling	65	58 8 -	6 12 -							
H.	Fuel and Light	19	16 6 9	2 13 3							
I.	Port Dues and Maintenance of Signal Guns on board the "Kisch" Lightship, and on Holyhead Mountain.	2,650	2,754 4 11		104 4 11						
K.	Incidental Expenses	90	86 11 7	58 8 5							
L.	Pensions	881	808 5 1	22 14 11							
	TOTAL £.	767,877	762,759 19 4	5,449 6 10	832 6 2						
	Ded	uct Deficit		332 6 2							
	Net	Surplus to be surre	ndered £.	5,117 - 8							

The Surplus of 903 l. 19s. 1 d., shown on the Account of the Vote "Post Office Packet Service," for the year ended 31st March 1877, has been surrendered.

General Post Office, 28 November 1878.

James J. Cardin, Principal Book-keeper.

I certify that this Account has been examined under my directions, and is correct.

Examined,
A. J. B. Goodwyn.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.



REVENUE DEPARTMENTS, AND POST OFFIC	CE PACKET AND TELEGRAPH SERVICES.
Vote	4.
POST OFFICE PAG	CKET SERVICE.
SERVICE, in the Year ended 31st March 18 of the Vote.	878, showing the Surplus or Deficit upon
Explanation of the Causes of Variation	n between Expenditure and Grant.
 D.—A penalty of 1,538l. was incurred by one of provided for in the Estimates. E.—The penalties incurred exceeded the amount exceeded. 	,
F.—Under-estimated.	
G.—Over-estimated.	
H.—Over-estimated.	
I.—Under-estimated.	•
K.—Over-estimated.	
L.—A pensioner died during the year.	
Geo. Chetwynd, Receiver and Accountant General.	S. A. Blackwood, Accounting Officer.

VOTE 4.—POST OFFICE PACKET SERVICE—continued.

EXTRA RECEIPTS.-Year ended 31st March 1878. -

Sub-Head.	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
A.	For one-half of the sum by which the gross annual receipts of the Contractors for the Holyhead and	£. s. d.	£. s. d.	
•	receipts of the Contractors for the Holyhead and Kingstown Mail Packet Service for traffic exceed 35,000 l	6,500	8,269 12 1	£. \$. \$d 17,500 17,500 48,394 12 1 £. 78,894 12 1
•	·			
E.	For repayments by the Indian Government on account of the loss on the India, China, and Japan Mail Packet Service, and incidental expenses in connection therewith	70,000	75,125	Quarter to 30th September 1877 " 31st December " " 31st March 1878
	£.	76,500	78,894 12 1	-

VOTE 4.—POST OFFICE PACKET SERVICE—continued.

- - EXTRA BECEIPTS.—Year ended 31st March 1878.

Explanation of the Causes of Variation between Estimate and Receipt.

A.—Over-estimated.

E.—The Excess is an amount received in settlement of an old balance from the India Office.

VOTE 4.

POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. PAYMENTS have been made slightly in Excess of the Estimates under the following Sub-Heads, viz.:-

CONTRACTS:

- A. United Kingdom.
- B. Europe.

PACKET ESTABLISHMENTS:

- F. Salaries, Wages, and Allowances.
- I. Port Dues, and Maintenance of Signal Guns.

Receipts from the Indian Government.

2. The Balance due by the India Government in respect of the Account for the year 1875-76, for Mail Packet Service and Sea Postage, which was stated in my Report on the Account for 1876-77 to be 5,125 L, has been brought to Account in the present year.

Accounts, 1876-77 and 1877-78, not vet sent to India Office.

3. The Accounts for the years 1876-77 and 1877-78 have not yet, for reasons stated in the Post Office letter of 18th December 1878, been transmitted to the India Office. The Post Office letter is appended.

Arbitration with Royal Mail Steam Packet Company not yet effected.

4. The proposed arbitration between the Post Office and the Royal Mail Steam Packet Company with reference to the Postmaster General's share of profits under the West India Mail Contract, to which I drew attention in my Reports on the Accounts for

1875-76, and 1876-77, has not yet been effected.

I am informed by the Post Office, in a letter dated 12th December 1878, as follows: "The delay has arisen owing to the Post Office conveyancing counsel having been engaged in heavy and important telegraph arbitrations." The Post Office letter of 12th December 1878, will be found in the Appendix.

Net Surplus.

5. The Net Surplus is, as shown by the Account, 5,117 l. 0 s. 8 d.

							£.	8.	d.
Grant	-	-	-	-	-	-	767,877	-	_
Expenditure -	-	-	-	-	-	•	762,759	19	4
			Net	Surplu	8 -		£. 5,117	_	8

VOTE 4.—POST OFFICE PACKET SERVICE—continued.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(Registered No. 178,313.)

General Post Office, London, 18 December 1878.

In reply to the inquiry made in your letter of the 10th instant, No. 1800, relative to the Postal Accounts between this country and India, for the years ended respectively the 31st Murch 1877, and the 31st Murch 1878, I beg leave to refer you to my letter of the 10th January last, in which I explained that the Director General of the Post Office of India had caused the accounts for 1877 to be constructed on a wrong principle, thus rendering necessary a correspondence with him on the subject.

After considerable discussion between this Department and the Indian Post Office, without arriving at a

mutual understanding, the Postmaster General has found it necessary to ask the intervention of the Secretary of State for India, with the view of settling tha points at issue; and Lord John Manners is informed that the whole question was referred by Viscount Cranbrook to the Government of India, in September last, for an early expression of their views on the subject.

Until these questions are settled, no further progress can be made with the preparation of the Indian Postal Accounts.

Postal Accounts.

The Comptroller and Auditor General.

I am, &c ed) S. A. Blackwood. (signed)

(B.)

(No. 83,801-77.)

General Post Office, London,

Sir,

In reply to your letter of the 30th ultimo, I beg leave to inform you that the proposed arbitration between the Post Office and the Royal Mail Steam Packet Company, with reference to the Postmaster General's share of profits under the West India Mail Contract of 1868, has not yet taken place.

The delay has arisen owing to the Post Office conveyancing counsel having been engaged in heavy and important telegraph arbitrations, and being thus unable to give his attention to the Royal Mail Company's case, which, in itself, is an extremely difficult one, and would occupy much time and consideration.

Mr. Simpson (the counsel) having been consulted on the subject, hopes to be able to take the Royal Mail papers in hand before the close of this year, unless, in the meantime, some other more pressing Post Office business should require his immediate attention.

The Comptroller and Auditor General, Somerset House.

I am, &c. ed) S. A. Blackwood. (signed)



VOTE 5.

POST OFFICE TELEGRAPHS.

VOTE 5.

POST OFFICE TELEGRAPHS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the Post Revenue, in the Year ended 31st March 1878, showing the

				liture, rith Grant.	
Service.	GRANT.		Expenditure.	Less than Granted.	More than Granted.
SUB-HEAD A.—	£. s.	d.	£. s. d.	£. s. d.	£. s. d.
SECRETARY'S OFFICES, &c.	<i>2</i>		2. 0		
1. Salaries, Wages, and Allowances additional to	20,423 -	-	19,789 1 73	633 18 41	
2. Travelling	2,000 -	-	2,020 18 31		20 18 31
3. Law Charges	800 -	-	8,851\frac{1}{2}		3,051
4. Incidental Expenses	1,800 -	-	1,924 1 82		124 1 81
Total of Sub-Head A £.	25,023 -	-	27,585 1 8	638 18 43	3,1961
SUB-HEAD B.—			Net Deficit -	£. 2,562	1 8
ACCOUNT DEPARTMENTS.			-		
1. Salaries, Wages, and Allowances additional to	33,427 -	_	32,664 14 1	762 5 11	£. s. d.
Salaries	280 -	_	276 13 5	8 6 7	
2. Gas	325 -	-	325	-	
4. Water	10 - 50 -	_	12 10 - 49 13 1	- 6 11	2 10 -
5. Incidental Expenses					
TOTAL of Sub-Head B £.	84,092 -	-	33,328 10 7	765 19 5	2 10 -
SUB-HEAD C.—			Net Surplus	£. 76	3 9 5
MAINTENANCE OF THE POSTAL TELEGRAPH SYSTEM.					£. s. d.
1. Salaries, Wages, and Allowances additional to Salaries	107,799 -	-	107,491 1 -	307 18 11	
2. Travelling	15,500 -	-	16,449 18 -	<u> </u>	949 18 -1
3. Materials	49,000 -	-	53,022 12 3	1	4,022 12 31
4. Rent	2,150 -	-	2,298 11 9	-	148 11 9
5. Rates on Telegraph Wires, &c	2,000 -	-	1,896 – 8	108 19 4	
6. Maintenance by Railway Companies	91,837 -	-	78,946 14 11	12,890 5 1	
7. Works carried out by Railway Companies and others chargeable to Maintenance	10,750 -	_	8,463 5 4	2,286 14 8	
8. Compensation to Railway Companies for sur- render of their Reversionary Interests in Tele- graph Business, including Wayleaves, Pole Rents, &c.	47.000	-	31,339 9 8	15,660 10 3	-
9. Gas, Water, Fuel, &c	800 -	_	776 5 11	23 14 -	
10. Incidental Expenses	2,500 -	_	8,957 18 11	t	1,457 18 11
11. Hire of Cable Ships	11,700 -	_	10,421 3 9	1,278 16 8	
	1 0000	_	8,200		
12. Remuneration for use of Duplex Apparatus, and Royalties	8,200 -				
12. Remuneration for use of Duplex Apparatus,	3,200	_	318,263 2 4	32,551 18 7	6,579 1 -

Vote 5.
POST OFFICE TELEGRAPHS.
OFFICE TELEGRAPH SERVICES, and the Collection of the Post OFFICE TELEGRAPH Surplus or Deficit upon each Sub-Head of the Vote.
Explanation of the Causes of Variation between Expenditure and Grant.
1. Over estimated.
2. There was more travelling than was anticipated. The excess is attributable partly to expenditure incurred in procuring the insertion of Clauses in Private Bills, for the protection of Telegraph interests, and partly to Law Charges incurred in connection with the purchase of a site for the Manchester New Post Office. 4. Under-estimated.
1. Over-estimated. 2.
8.4. Five quarterly payments were made during the year.5.
· 1.
2. There was more travelling than was anticipated.
3. Larger purchases of materials were made than were anticipated, to make provision for works requiring to be carried out in the coming year. 4. Under-estimated.
 Over-estimated. Certain arrears were provided for in the Estimates which did not come into course of payment during the year.
7. Over-estimated.
The Surplus is attributable partly to some of the Railway Companies not having been settled with as to the annual value of their Telegraph rights, and partly to a capital sum having been awarded in some cases where an annual payment had been provided for in the Estimates.
9. Over-estimated. 10. The Excess is principally due to a large payment made in compensation for damage to a building by Telegraph Wires. 11. Over-estimated.
12.

No.	5.—Post	OFFICE	TELEGRAPHS-continued.
710	0.—1 OSI	OFFICE	I ELEGRAFICO COMUNACA.

_		0	 _	P	Expenditure, compared with Grant.			
Service.		GRA	NT.	Expanditure.	Less than Granted.	More than Granted.		
Sub-Head D.—		£.	e. d.	£. s. d.	£. s. d.	£. s. d		
RAILWAY COMPANIES. Message Work	-	42,500		44,654 8 5		2,154 8 5		
•				Net Deficit	£, 2,	154 3 5		
Sub-Head E.—								
CENTRAL TELEGRAPH STATION, LONDON.								
1. Salaries, Wages, and Allowances additional Salaries	to}	115,570	- -	107,668 11 6	7,901 8 6			
2. Travelling	-	120 2,500		114 6 9	5 13 3 601 - 6			
4. Rents	•	1,673		1,672 10 -	- 10 -			
5. Water, &c	•	1,000		779 14 1 843 10 5	220 5 11 56 9 7			
7. Land Tax	•	4		8 2 5	- 17 7			
8. Incidental Expenses	•	1,650		1,719 12 4	-	69 12 4		
TOTAL of Sub-Head E	£.	122,917		114,200 7 -	8,786 5 4	69 12 4		
Sub-Head F.—				Net Surplus	£. 8,71	16 18 -		
DISTRICT AND BRANCH POST OFFICES IN LONDON.						<u> </u>		
1. Salaries, Wages, and Allowances additional	to	57,963		54 013 0 01	9 151 16 01			
Salaries	-∫	400		54,811 3 9½ 289 11 1	_	-		
3. Rents	-				110 8 11			
4. Rates and Taxes	•	7,485		7,533 11 11	401 10 0	48 11 11		
5. Water, &c	•	1,100 150		618 1 9	481 18 8	36 14 10		
3. Gas	-	1,400		1,161 17 61	ı •			
3. Incidental Expenses	•	5 295		3 13 4 209 4 74	1 6 8 85 15 42			
TOTAL of Sub-Head F	£.	68,798		64,813 18 10	4,069 7 102	85 6 8		
				Net Surplus -	£. 3,984	1 12		
SUB-HEAD G.—				Ī		1		
PROVINCIAL POST OFFICES.								
United Kingdom.								
1. Salsries, Wages, and Allowances additional	to	422,000	- -	407,593 1 92	14,406 18 21			
Salaries	-5	4,000		2,526 8 10	1,478 11 2			
B. Rents	•	8,206		7,805 6 41	400 18 7			
4. Rates and Taxes	•	1,082		591 17 7 113 4 84	490 2 5 41 15 84			
3. Fuel and Light	-	155 1,570		1,116 17 11				
7. Stationery	ر دع	45		12 8 9				
8 Incidental Expenses (including Allowance Rent and Office Expenses)	-}	9,305		10,383 7 71		1,078 7		
Total of Sub-Head G	£.	446,868		430,142 13 72	17,298 18 111	1,078 7 7		
-				Net Surplus -	£. 16,22	0 6 4‡		

No. 5.—Post Office Telegraphs—continued.	
Explanation of the Causes of Variation between Expenditure and Gran	nt.
,	U
The excess is attributable to a sufficient sum not having been provided for payme Railway Companies.	nt of arrears to
 The total amount provided for increase of force was not expended. There was less travelling than was anticipated. The consumption of gas was less than was anticipated. Over-estimated. Over-estimated. Under-estimated. 	
 Over-estimated. There was less travelling than was anticipated. 	
3. A transfer was made from Sub-Head I. 2, owing to a portion of the premistreet ceasing to be required for Telegraph Instruction. 4. Over-estimated. 5. Under-estimated. 6. The consumption of gas was less than was anticipated. 7.	ses in Cannon-
8. Over-estimated.	
 Over-estimated. There was less travelling than was anticipated. Some of the rents ceased during the year. Some of the rates and taxes ceased during the year. Over-estimated. Over-estimated. 	
7. Over-estimated. 8. Under-estimated.	

No. 5.—Post	OFFICE	TELEGRAPHS—continued.	-	-
·····				

			Expenditure, compared with Grant.			
Service.	GRANT.	Expenditure.	Less than Granted.	More than Granted.		
SUB-HEAD H.—						
SPECIAL ARRANGEMENTS STAFF.	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
1. Salaries, Wages, and Allowances additional to Salaries	4,024	8,923 5 21	100 14 9}			
2. Travelling	4,500	3,472 15 41	1,027 4 73			
3. Rent	400	367 15 6	32 4 6			
4. Incidental Expenses	120	25 11 9½	94 8 23			
TOTAL of Sub-Head H £.	9,044	7,789 7 10 <u>1</u>	1,264 12 11	• •		
Sub-Head I.—		Net Surplus -	- £. 1,254	12 11		
TELEGRAPHIC INSTRUCTION.						
1. Salaries, Wages, and Allowances additional to Salaries	939 – –	939 1 3		- 1 8		
2. Rent	95	23 15 -	71 5 -			
3. Travelling	1,800	1,681 2 2	168 17 10			
4. Incidental Expenses	105	102 10 10	2 9 2			
Total of Sub-Head I £.	2,989	2,696 9 3	242 13 -	- 1 8		
		Net Surplus	£. 24	2 10 9		
Sub-Head J.—	· ,	1				
Porterage Paid out	26,500	25,002 1 7	1,497 18 5	- •		
Sub-Head K.—						
Uniform Clothing	18,000	17,651 17 -	348 8 -	• •		
Sub-Head L.—						
Small Stores	1,500	1,442 18 8	57 1 9	• •		
				_		
SUB-HEAD M.— Poundage on the Sale of Telegraph Stamps -	4,000	4,151 16 8 <u>1</u>		151 16 8 <u>1</u>		
		-				
SUB-HEAD N.—						
Superannuations, &c	12,618	12,483 11 11	184 8 1			

No. 5Post Oppice Telegraphs-continued.
Explanation of the Causes of Variation between Expenditure and Grant.
 Over-estimated. There was less travelling than was anticipated. Over-estimated. Over-estimated.
1. 2. A transfer was made to Sub-Head F. 3, owing to a portion of the premises ceasing to be required for Telegraph Instruction.
3. There was less travelling than was anticipated.
Over-estimated.
Over-estimated.
Over-estimated.
Under-estimated.

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No. 5.—Post Office Telegraphs—continued.

Service.				Expenditure, compared with Gran			ant.					
		WT.		Expend	OITU	RE.	. –	Less More than Granted.				
Sub-Head O.—												
TELEGRAPH WORKS.	£.	s.	d.	£.	8.	d.	£.	8.	d.	£.	8.	d.
1. Extensions	2,000	_	-	2,866	18	5	-	-		366	18	5
2. Re-arrangements	12,800	-	-	12,185	17	3}	164	2	83	•		-
3. Private Telegraphs 1. Works executed for Railway Companies and	15,000	_	-	12,725	14	23	2,274	5	9 <u>‡</u>	-		•
others	8,000	-	-	2,126	5	21	878	14	93	-		-
5. Government Departmental Telegraphs	1,000	_	-	811	2	6₫	188	17	51	•		-
Total of Sub-Head O £.	88,800		-	30,165	17	72	8,501	_	91	366	18	5
				Net S	urp	lus		£. 8	3,18	4 2	4}	
SUB-HEAD P.—			,			,	_		-		_	
Purchase of Sites and Buildings	40,984		-	29,708	12	7	11,275	7	5	-		-
Sub-Head Q.—												
Interest payable in connection with the acquisi- tion of Telegraph Undertakings	- .	-		38	9	6	-	-		88		6

EXTRA RECEIPTS.—Year ended 31st March 1878.

Sub- Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
C.	For Sale of Old Stores	£. s. d. 1,900 – –	£. s. d.	Includes by a Livoper to year 1816-77.
E. F. and G.	For Rent of such portions of Postal Telegraph Offices as are Let	6,040 — —	5,951 12 7	ter to— E. e. d. d. t 1877 2 3 10 10 10 10 10 10 10 10 10 10 10 10 10
o. {	For Amount received in respect of Works and Alterations executed for Railway Companies and others -	3,250 - -	2,861 14 5	Cuar 20 Jun 30 Jun 30 Jun 31 Dec 31 Man Ch 1878 -
	For Miscellaneous Receipts	2 ₇ 000	5,488 5 4	Before 31 March 1876 After 31 March 1878 -
	Total £.	18,190	16,074 4 41	

- No. 5 .- POST OFFICE TELEGRAPHS-continued,

Explanation of the Causes of Variation between Expenditure and Grant.

- 1. Under-estimated.
- -2.
- 3. The demand for private wire extension was less than was anticipated.
- 4. Over-estimated.
- 5. Over-estimated.

The whole of the amount provided in respect of the Site of the Manchester New Post Office was not expended in the year.

Interest on the Purchase Money of Telegraph Undertakings was formerly charged to the Telegraph Capital Account, but as the Public Accounts Committee, in paragraph 83 of their Report, of 16th May 1877, stated that they considered that the Interest in question was not properly a charge on the Telegraph Capital Account, it is now charged to the Telegraph Vote.

EXTRA RECEIPTS .- Year ended 31st March 1878.

Explanation of the Causes of Variation between Estimates and Receipts.

- C. Over-estimated.
- E. F. Over-estimated.
- O. Over-estimated.

The Excess is mainly attributable to the sum of 2,849 l. 3 s. 5 d. received in respect of the sale of premises at Lowestoft inherited from the late Electric Telegraph Company.

VOTE 5 .- POST OFFICE TELEGRAPHS-continued.

SUMMARY.

Sub-		G-1-1-	Expenditure.	iture, ith Grant.		
Head	Service.	Grant.	EXPENDITURE.	Less than Granted.	More than Granted.	
		£. s. d.	£. s. d.	. £. s. d.	£. s. d.	
A.	Secretary's Office, &c	25,028	27,585 1 8		2,562 1 8	
В,	Account Departments	34,092	38,828 10 7	763 9 5	_	
C.	Maintenance of the Postal Telegraph System	344,236	318,263 2 42	25,972 17 71		
D.	Railway Companies for Message Work -	42,500	44,654 8 5		2,154 8 5	
E.	Central Telegraph Station, London	122,917	114,200 7 -	8,716 18 -	_	
F.	District and Branch Post Offices, London -	68,798 – –	64,813 18 10 <u>2</u>	3,984 1 1 ₄ 3	-	
G.	Provincial Post Offices	446,363	430,142 18 72	16,220 6 42	-	
н.	Special Arrangements Staff	9,044	7,789 7 10 <u>1</u>	1,254 12 11	-	
I.	Telegraphic Instruction	2,939	2,696 9 8	242 10 9	_	
J.	Porterage Paid out	26,500	25,002 1 7	1,497 18 5	_	
K.	Uniform Clothing	18,000	17,651 17 -	848 3 -	_	
L.	Small Stores	1,500	1,442 18 8	57 1 9		
M.	Poundage on the Sale of Telegraph Stamps	4,000	4,151 16 81		151 16 81	
N.	Superannuations, &c	12,618	12,483 11 11	134 8 1		
о.	Telegraph Works	88,800	30,165 17 7 2	3,184 2 4 <u>1</u>	_	
Ρ.	Purchase of Sites and Buildings	40,984	29,708 12 7	11,275 7 5	_	
Q. {	Interest payable in connection with the acquisition of Telegraph Undertakings -	}	33 9 6		88 9 6	
	£.	1,232,814	1,164,113 19 10	78,601 11 5	4,901 11 31	
	Ded:	uct Deficit		4,901 11 3		
	Net	Surplus to be surren	dered £.	68,700 - 1		

The Surplus of 37,357 l. 7s. 11 d., shown on the Account of the Vote, "Post Office Telegraph Service," for the Year ended 31st March 1877, has been surrendered.

James J. Cardin, Principal Bookkeeper.

Geo. Chetwynd, Receiver and Accountant General.

General Post Office, 28 November 1878.

S. A. Blackwood,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
A. J. B. Goodwyn.



VOTE 5.

POST OFFICE TELEGRAPHS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Reference to my Report on Post Office Telegraph Service for the year 1876-77, Apportionment of Expenditure and to paragraphs 9, 10, and 11 of the Second Report of the Committee of Public Accounts dated 10th July 1878, will show that the only question brought under notice by my Reports on Post Office Telegraph Accounts for 1876-77 and previous years, which remained upper the date of the Public Accounts Committee's Reports is that of remained unsettled at the date of the Public Accounts Committee's Report is that of apportionment, between Post Office and Telegraph Votes, of Expenditure for Sites of Post Office Buildings. The adjustment does not appear to have been made at the close of the present Account.

The subjects which seem to me to call for notice in the present Account are:

2. Payments to the Vale of Towy Railway Company amounting to 1751. 15 s. are charged in the present year's Account for Maintenance and Way-leave from 1st February 1870 to 31st December 1877. In reply to a question raised by my Department as to the authority for these payments, I have been informed by the Post Office that "The arrangements made with the Vale of Towy Railway Company have not yet received "Treasury sanction, the Draft Agreement being still under consideration. It is hoped, "however, that the Draft will be submitted for Treasury approval very shortly. The payment to the Company for Maintenance and Way-leave has stood over pending the "completion of the agreement; but it was thought better not to defer payment any longer, no provision having been made for arrears in the current year's Estimate." "longer, no provision having been made for arrears in the current year's Estimate."

3. Paragraph 10 of the Second Report on Public Accounts correctly states that "The payments to Boy Messengers," proposal of the Postmaster General with respect to the employment of Boy Messengers "Unblin and Edinburgh has received the sanction of the Treasury." This sanction does not, however, strictly speaking, come into operation until 1878-79. I have not, nevertheless, considered it necessary to raise objections to payments for the services of the Messengers in question during the year 1877-78.

4. A sum of 25 l. 5 s. 2 d. is brought to account as received from the Buckfastleigh, Backfastleigh, Totnes, and Totzes, and South Devon Railway Company on account of "Interest at 5l. per cent. South Devon Railway Company on account of "Interest at 5l. per cent. South Devon Railway Companies' Interest on Debt. This receipt has given rise to an inquiry by my Department whether Treasury approval of the arragement, under which the interest in question was paid, had been obtained by the Post Office.

In reply to this inquiry I have been furnished by the Post Office with copies of Treasury Letters dated respectively 20th June 1877 and 11th January 1878 (which are annexed), by which it appears that their Lordships were aware of the course adopted by the Postmaster General with respect to the debt of 2021.1s.3d.

A. B.

I am informed by the Post Office that in compliance with the request contained in their Lordships' Letter, 11th January 1878, the subject was again brought under their notice on 22nd July 1878.

The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, Net Surplus. 68,700 l. 0s. 1 d.

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VOTE 5 .- POST OFFICE TELEGRAPHS-continued.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

9820-77.

My Lord,

With reference to your Lordship's further letter of the 11th instant, relative to the debt of 2021. 1s. 3d. due to the Post Office by the Buckfastleigh, Totnes, and South Devon Railway Company, on account of a line of Telegraph, &c., erected for the Company, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords approve of your having caused Mr. Batten to be informed on behalf of the Company "that without prejudice to the proceedings which "have been commenced, interest at the rate of 5l. per cent. per annum will accrue on the debt until it is "paid." My Lords presume that it will be in your Lordship's power to retain as against principal and interest, the amount payable by the Post Office on account of the Mail Service.

I am, in conclusion, to state that my Lords authorise your Lordship to suspend for the present any further proceedings against the Company, but they request that you will again bring the matter under their notice at the expiration of six months.

The Postmaster General.

I have, &c. William Law. (signed)

(B.)

487--78.

My Lord,

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to inform your Lordship with reference to your letter of the 8th instant, again bringing under their Lordships' notice the matter of the debt of 2021. 1s. 3d. due to the Post Office from the Buckfastleigh, Totnes, and South Devon Railway Company for the erection of a line of Telegraph, that under the circumstances represented in your letter, they agree with you that the best course for the present will be for your Department to be content with the payment of interest on the debt in question at the rate of 5l. per cent. My Lords, however, request that at the end of six months their attention may be again called to this matter.

The Postmaster General.

I am, &c.

Milliam Law. (signed)



Vote 6. POST OFFICE TELEGRAPH DISALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Post Office Telegraphi Disallowances, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

Service.			GRANT.			Expenditure.			Expenditure, compared with Grant.				
						tha	Less n Gra		More than Granted.				
		£.	s.	d.	£.	s. d		£. s.	d.	£. s. d.			
Post Office Telegraph Disallowances -		2,237	-	-	2,236	10 3		- 9	9	_			
	£.	2,287	-	-	2,236	10 3	-			_			
	Surpl	ıs to be s	urren	nde	red	- £		- 9	9				

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Estimate was taken in round figures.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Vote 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- 1. The Vote for these payments was taken in accordance with the recommendation of Reason of Vote. the Public Accounts Committee, 1877, in paragraph 80, page xii, of their First Report.
 - 2. The Surplus to be surrendered is, as shown by the Account, 9 s. 9 d.

Surplus.

						1	t.	8.	α.
-	-	-	•	-		- 2,	237	-	-
-	-	-	-	-		- 2,	236	10	3
		Surp	lus -	• -	-	£.	-	9	9
			• • •				2,	2,237 2,236	$\begin{array}{cccccccccccccccccccccccccccccccccccc$

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services for the Revenue Departments has fallen short of the Grants for the Year 1877-78.

It will be seen that the Surplus on all the Votes of this Class amounts to £. 133,304. 4. 9.

STATEMENT.

No. of	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, Payable to the Exchequer.					
Vote.		J	•	Less than Granted.	More than Granted.	Estimated.	Realised.				
1	Customs	£. s. d. 978,315	£. s. d. 961,213 19 6	£. s. d.	£. s. d. —	£. s. d.	£. s. d. 52,907 8 5				
2	Inland Revenue	1,788,850	1,776,947 3 4 1	11,902 16 71	-	50,500	50,179 5 6 <u>1</u>				
3	Post Office	3,261,461	3,230,978 2 11	30,482 17 1	_	179,706	179,850 8 16 3				
4	Post Office Packet Service.	767,877	762,759 19 4	5,117 – 8	-	76,500	78,394 12 1				
5	Post Office Telegraphs	1,232,814	1,164,113 19 101	68,709 - 11	-	13,190	16,074 4 44				
6	Post Office Telegaph Disallowances.	2,287	2,236 10 3	- 9 9	_	-	· <u>-</u>				
	Тотац £.	8,031,554	7,898.249 15 81	133,304 4 84	-	371,996	376,905 19 3				
		1	Surplus	- £.133,80)4. 4. 9.	More than Estimated	2. 4,909. 19. 4.				

Exchequer and Audit Department, 15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.



CIVIL SERVICE ESTIMATES—continued.

EXCHEQUER BONDS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EXCHEQUER BONDS, in the Year ended 31st March 1878.

S	GRA		17			Expenditure, compared with Grant.						
Service.	GRA	LNT.	Expenditure.			Less than Granted.			More than Granted.		d.	
Exchequer Bonds, Series U., dated 24th March 1875, issued per Acts 29 Vict. c. 25, 36 & 37 Vict. c. 49, and 37 & 38 Vict. c. 9	£.		d. -	£.		d.	£.	<i>s</i> .	d.	£.	5.	d.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE G	ant and Exper	nditu	re are	equa	1.					•		
	•			•						£. .	s.	d.
	Grant -	-	•	-	-	-	-	-	-	1,000,000	-	-
	Expenditure	-	-	-	•	-	-	-	-	1,000,000	_	~

SUMMARY.

THE following Statement will show how far the Total Expenditure in respect of the Grants for Civil Services and the Revenue Departments (including Exchequer Bonds) has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on the whole of the Votes amounts to £. 435,885. 15. 2.

STATEMENT.

		Total	Total	Expension of the compared v		Extra Receipts Payable to the Exchequer.				
No. of Class.	SERVICE.	Grant.	Expenditure.	Less than Granted.	More than Granted.	Less than Estimated.	More than Estimated.			
I.	Public Works and Buildings -	£. 1,490,570	£. e. d.	£. e. d. 125,831 6 1	£. s. d.	£. s. d.	£. s. d.			
II.	SALARIES AND EXPENSES OF PUB-1	2,686,229	2,612,812 - 8	73,416 19 4		36,429 10 5	_			
111.	LAW AND JUSTICE	5,113,613	5,049,319 14 1	64,293 5 11		• • •	69,332 1 10			
ıv.	Education, Science, and Art -	3,613,532	3,590,996 2 -	22,535 18 -			1,898 17 5			
v.	Colonial, Consular, and other Foreign Services	679,129	668,097 6 11	11,031 13 1			56,408 17 9			
VI.	Superannuation and Retired Allowances, &c	705,507	700,703 2 6	4,803 17 6			142 1 5			
VII.	Miscellaneous, Special, and Temporary Objects}	67,511	66,842 9 6	668 10 6			2,553 15 4			
BEVENUR.	REVENUE DEPARTMENTS, INCLUD- ING PACKET AND TELEGRAPH SERVICES	8,031,554	7,898,249 15 3	133,304 4 9	- -		4,909 19 4			
-	Exchequer Bonds	1,000,000	1,000,000	_	_	_	_			
	TOTAL £.	23,387,645	22,951,759 4 10	435,885 15 2		36,429 10 5	146,675 6 -			
			NET SURPLUS	£. 435,8	85. 15, 2.	More than Estimated £. 1	10,245. 15. 7.			

Exchequer and Audit Department, 15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and Auditor General of Public Accounts.



ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the Post Office Estimate for the Year ending 31st March 1880, page 562.

POST OFFICE. -

Sub-Head (C.) -

PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES,

							_		1.				2.	3.	4.	5.
							SALAI	RIES	AND		E S.	· · · ·	Allowance		Poundage on Sale	
POST	Г Т(I W C	i S.		Post-		etmasters and Receivers.	and	lerks Medical ficers.	Mess Letter Rural Let and A to Pos	sengers, carriers, tter Carriers, llowances tmaxters for ivery, &c.	Incidental Salaries, and Wages of Substitutes.	for Assist- ance.	Travel-	of Postage Stamps.	Ren
						No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.				
					£.		£.		£.		£.	£.	£.	£.	£.	£.
be rdare	•	-	-	- !	135	8	87	1	60	3	387	-	60	-	1	-
bergavenny	-	•	-	-	125	10	83	-	-	11	517		50	-	2	-
berystwith	•	-	•	- 1	110	13	130	1	73	6	355		42	-	2	-
bingdon	-	•	-	-	155	12	103	-	-	10	405		60	-	4	-
cerington	-	-	-	-	171	5	75	2	150	7	475		-	-	1	-
eklington	•	•	•	-	50	6	46	-	-	4	332		10	-	· 3	-
lford -	-	•	-	-	* 91	12	57	,-		11	559	j	40		15	-
lfreton -	-	•	-	-	†122	15	93	-	-	6	462	}	40	-	15	-
lnwick -	-	-	-	-	122	17	137	-	-	12	89 3		60	-	4	-
lresford -	-		•	-	‡89	12	70	-	-	6	331		35	-	15	-
lton -	•	-	-	-	115	10	54	-	-	7	401		30	-	20	-
ltriocham		-	-	-	150	6	42	_	 	8	685		50	-	1	_
mbleside	-	-	-	-	70	9	69	-	_	3	331		35	_	15	_
mersham	-	-	-	-	§ 82	9	83	_	-	8	490		35	-	7	_ ا
mpthill		-		-	60	6	48	_	_	7	279		30	-	7	_
ndover -	-	•		-	135	14	100	.	_	10	319		90	_	8	_
rundel -	-	. .	-	-	100	8	45	_	_	6	315	١	40	_	10	_
shhourne		-	_	_	90	18	100		4 _	10	537		40	-	18	_
4hby-de-la-2	Zouch		-		90	11	83	_	_	8	410		45	_	20	_
shford -			-	-	225	50	526	2	119	22	1,833		10	_	4	
shton-under	-Lyne	· -	_	-	185	3	21	3	143	10	501		"		1	
therstone		-		-	130	10	93	_	_	9	385		80		15	
ttleborough		_		_	¶ 79	12	117	_	_	5	400		40	-	10	-
aminster	_	_		_	80	9	90	_	_	4	303		30	-	İ	-
ylesbury				_	130	9	87	_		111	554		65		8	-
ylsham -	_	_	_	_	40	2	16	_		2	102			-	1 4	-
Bakewell -	_	_	_	_	60	7	32			7	320	-	15	-	7	-
Baldock -	_	_	_	_	65	4	56	_			I	-	20	-	13	-
	_	•	•	-		27	217	-	110	4	256	-	20	-	6	-
Banbury -	•	•	•	-	205	39	İ	2	113	14	901	-	25	-	8	-
Sangor -	•	•	•	•	222	39	388	3	215	24	1,432	-	**15	-	7	-
Barking -	•	•	-	•	70	-	-	-	-	3	182	-	25	-	6	-
Barnard Cast	lle	-	•	•	80	. 3	15	-	_	4	191		35	-	10	-
Barnet -	•	•	•	-	125	11	203			22	928	-	40		16	-
Carri	ed for	ward	• •	•	3,758	387	3,366	14	873	284	17,001	-	1,212	_	283	-

^{*} Including 11 l. compensation for loss of Private Box and Bag Rents. | ‡ Including 24 l. compensation for loss of Private Box and Bag Rents. | ‡ Including 22 l. compensation for loss of Private Box and Bag Rents. | Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).



POST OFFICE.

Sub-Head (C.)

- FOR THE YEAR ENDING 31 MARCH 1880.

6.	7.	8.	9.	ł	Í				
Water, Fire	Fuel		Incidental Expenses (including Allowance	Total Amount required for each		ierks, Wages of Sorters, Letter Ca	urriers, &c. (at cer	rtain Offices),	ia Detail.
Insurance, and	and Light.	Stationery.	to Postmasters for	Establishment for	[The Letter	Carriers (including Auxiliarie	s) are supplied (with Uniform	n Clothing.]
Tithes.			Office Expenses).	1879-80.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£	Aberdare	1 Clerk	20 s. per week -	1	24 s.; thence by
-	-		42	772		3 Letter Carriers, &c Allowances to Postmaster for Del Extra Allowances	ivery, &c	1 8.	20 s. 60 s. per week. 1 s. 6d. per wee
- :	-		44	821		Allowance to Postmaster for Rura	Delivery	Delivery 90	55 l. per annum
-	-		29	741	Aberystwith	1 Clerk 2 Letter Carriers Allowance to Postmaster for Deliv Extra Allowance Summer Allowance from let June	18 s. per week	1 s. 6 d.	30 s. 16 s. a week.
-	-		31	758		Allowance to Postmaster for Deliv Extra Allowance Summer Allowance from 1st June	to 31st October		16 s. a week. 2 s. a week. 8 s. a week.
-	-		35	907		4 Rural Letter Carriers Weekly Allowances to Sub-Postma			150 l. a year.
-	-		-	441	Abingdon	2 Letter Carriers	14 s. per week	6 d.	18 s. 6 s. per week. 5 s. 9 d. per wee
-	-		-	762		Weekly Allowances to Mub-Postma	uster e and others for l	Deliv ery, &c., :	265 l. per annu: 23 l. per annum.
-	-	-		732	Accrington	1 Clerk 1 Sorting Clerk Allowance to Postmaster for a Bo	26 s. per week - 18 s. per week - Clerk. 10 s. 6 d. a	1 s. 6 d. 1 s. 6 d. week (15 L a ve	35 s. 95 s. 6 d. ar of the Allowa
-	-	-	89	1,255		for a Boy Clerk is provided for	or in the Telegraph	Estimates, Su	b-Head (G.) 20s.
-	-	-	•	540		2 Auxiliaries 2 Ditto			1 s. per week.
-	-			620 983		Rural Letter Carrier Allowance to Postmaster for Rura Weekly Allowances to Sub-Postma	ii Delivery	• • •	16 s. a week.
-	-	-	. 55	520	Altrincham	5 Letter Carriers, &c 1 Letter Carrier	16s per week -	10.	20 s. 12 s. a. week.
_	-	-	-	697		Allowances to Postmaster for Del Extra Allowances 2 Rural Letter Carriers	irery, &c	1	120 s. p'week. 5 s. a week.
-	-	-		424		Weekly Allowances to Sub-Postm	asters and others for 18s. per week -	Delivery, &c.,	63 l. per annum 13 l. per annum. 30 s., the senio
	_		31	913	Ashford	(10 % a year of the salary of one	Clerk is provided i	1 -	to rise to 83 a
	_			510	İ	3 Letter Carriers, &c	Sub-Head (G.) 16 s. per week - 14 s. per week -	1 s. 1 s.	20 s. 18 s.
_	_			785		Allowance to Postmaster for Sorte I Auxiliary	er		17 s. 7 s. per week. 13 s. 6 d. per we
	_			648		16 Rural Letter Carriers Weekly Allowances to Sub-Postma	1	Delivery, &c.	692 l. per annur
_	_		73	2,790	Ashton-under-Lyne	1 Clerk 1 Sorting Clerk 1 Boy Clerk	26 s. per week -	1 s. 6 d. 1 s. 6 d.	35 s. 25 s.
_	_		102	953		Half the wages of the Boy Clerk is p 6 Letter Carriers, &c	rovided for in the T	elegraph Estim	21 s.
_	_		30	738	ļ	i Auxiliary Extra Allowances 3 Rural Letter Carriers			12 s. per week. 7 s. per week. 138 (. per annu
_	-			646	Ayleebury	2 Letter Carriers, &c 1 Auxiliary	14 s. per week	6 d.	18 s. 13 s. per week.
·_	_			511		Allowance to Postmaster for Rura Extra Allowances 8 Rural Letter Carriers	l Delivery		6 s. per week. 3 s. 6 d. per wee 301 l. per annun
_	-		42	882	Banbury	Weekly Allowances to Sub-Postine	asters and others for , 18 s. per week	Delivery, &c.,	
_	-			180	Demonty	4 Letter Carriers, &c Extra Allowances	16 s. per week	6 d.	18 s. 13 s. per week.
_	_			445		10 Rural Letter Carriers	asters and others for		
_	. -			403	Bangor	3 Letter Carriers, &c 2 Auxiliaries	18 s. per week -	1 s. 6 d. 1 s.	30 s., one rising 20 s. [: 10 s. 6 d.
_	-	-	17	1,486		1 Ditto Allowance to Postmaster for deliver Ditto from 1st June to 20th Septen			9 s. a week. 9 s. a week. 7 s. per week.
_	_		48	2,327		Extra Allowances 18 Rural Letter Carriers	: : : :		7s. 6 d. per wee 657 l. per annu
-	-]	-	283	Barking	Weekly Allowances to Sub-Postma 3 Letter Carriers, &c	16 s. per week -	Delivery, &c.,	20 s.
_	-	-	-	331	Barnet	Extra Allowances 8 Letter Carriers, &c	16 s. per week -	1 s.	10 s. per week.
-	_		•	1,312		2 Auxiliaries			10 s. per week. 7 s. per week. 6 s. per week.
			618	27,111	1	Entre Allomanasa	: : :		16 s. per week. 221 l. per annu

Rye Sub-Office.
Including 9 L compensation for loss of Private Box and Bag Rents.

^{• •} Including allowance to Beaumaris, Sub-Office, of 3 l. a year.



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in England and Wales, Year ending 31 March 1880—continued.

								SALA	RIE	l. S AND	W A G	E S.		2.	3.	4.	5.
P	o s	T 7	°0 ¥	7 N S	•	Post- masters.		Postmasters and er Receivers.	and C	Clerks Medical Officers. Amount.	Sorter Me Lette Rural L and to Pos	rs, Stampers, essengers, er Carriers, etter Carriers, Allowances timasters for ivery, &c. Amount.	Incidental Selaries, and Wages of Substitutes	Allowance for Assistance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
	Br	ough	t for	ward		£. 3,758	387	£. 3,366	14	£. 873	284	£. 17,001	£.	£. 1,212	£.	£. 283	£.
Barnaley		-	-	-	•	215	32	274	5	347	18	1,041		-	- - - !	7	-
Bernstapl	le	-	-	-	-	197	28	306	2	120	16	957		50	-	8	-
Barrow-in	a-Fu	.FD es i		•	-	180	5	35	4	395	12	458		-	<u>-</u>	2	60
Basingstol	ke	•	•	-	-	130	15	91	-	-	17	768		10	-	5	-
Bath	-	•	•	•	•	• 572	61	‡1,084	30	2,387	87	4,229		-	_	15	151
Batley -	•	•	•	•	-	90	-	-	-	-	-	202		40	-	21	-
Bawtry -	•	•	•	•	-	80	17	118	-	-	7	416		40	-	9	-
Bo ocles -	•	•	•	•	•	80	7	40	-	-	6	292		30	-	15	-
Beckenhan	a	•	•	•	•	115	7	80	-	-	19	751	-	85	-	17	-
Bedale -		-	•	•	-	1 3 0	35	278	-	-	. 12	932	-	80	-	10	-
Bedford -		-	•	•	•	203	24	193	2	135	16	867		35	-	5	-
Belford -		-	-	•	-	70	7	57	-	-	. 10	478	• -	25		6	-
Jelper -		•	-	-	-	†100	1	4	-	-	5	179		45	-	2	-
erkeley -		•	•	•	•	40	1	10	-	-	3	132		20	-	5	-
erkhem ps (tead			-	-	60	1	5	-	-	3	178		25	-	14	-
	Car	ried 1	OI WA	rd -	-	6,020	648	5,941	57	4,167	515	28,871		1,797	-	424	211

^{*} Including 122 l. compensation for loss of Stamp Poundage.

† Including 10 l. compensation for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9. Incidental	Total Amount	Salaries of Cler	ks, Wages of Sorters, Letter Co	arriers, &c. (at c	erfain Office	s), in Detail.
Water, Fire	Fuel		Expenses (including Allowance	required for		Carriers (including Auxiliaries) are supplied wi	th Uniform	Clothing.
and Tithes.	and Light.	Stationery.	Postmasters for Office	Establishment for 1879-80.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
			Expenses).	:	Barnsley	1 Clerk	80 /. a year -	4 /.	100 L
	_			<u> </u>		4 Sorting Clerks 5 5 Letter Carriers, &c	18 s. per week 16 s. per week	1 s. 6 d. 1 s.	25.s. 20 s.
£. ;	£.	£.	£. 618	£. 27,111		3 Auxiliaries			12 s. per week.
1			0.0	27,111		4 Ditto Extra Allowan ces -			8s. per week. 9s. per week.
-	-	-	130	2,014		6 Rural Letter Carriers -			250 L ner ann.
				•	l_	Weekly Allowances to Sub-l'ostm			•
					Barnstaple	2 Clerks 5 5 Letter Carriers, &c	18 s. per week 16 s. per week	1 s. 6 d.	30 s. 18 s.
_	_		46	1,684		Allowance to Postmaster fo			17 s. a week.
	•			1,001		1 Auxiliary 2 Ditto			10 s. 6 d. p. wk 7 s. per week.
			1		l	Extra Allowance			2 s. p' wk.
	I	İ			1	8 Rural Letter Carriers - Weekly Allowances to Sub-Postn	asters and others f	or Delivery. 8	294 l. per ann.
-	i -	-	39	1,079	Barrow-in-Furness	1 Clerk	90 l. a year -	54	110 <i>t</i> .
			Į.	İ	Darrow-in-1 us-cus	4 Sorting Clerks	20 s. per week	1 s.	25 s., thence by
	İ		1			Half of the Wages of one S	orting Clark is n	, nvided in th	1 s. 6 d. to 30 s
_	_	-	40	1,144		Estim	ates, Sub-head ((3.).	e relegrapii.
	ļ					4 Letter Carriers, &c	18 s. per week	1 s.	22 s.
	1		į			1 Auxiliary 5 Auxiliaries			13 s. per week 10 s. per week.
			260	9.600	·	1 Ditto			7 s. per week.
_	-	-	200	8,698	1	Extra Allowances	•	•	7 s. 6 d. a w'k
			ì	1	Bath	1 Rural Letter Carrier - 1 First Clerk	160 l. a year -	84	48 l. per ann. 200 l.
			1		Datu	3 Clerks (2 of the present)	100 % a year -	44	120 <i>i</i> .
-	-	-	-	353		officers to rise to 130 l.)		74	120%
•]	1	i .		<u> </u>	*9 Sorting Clerks (Upper) Section))	28 s. per week	1 s. 6 d.	35 s.
					1	*2 of the present officers } to remain on Old Scale }	60 l. a year -	41.	100 ሬ
_	_	-	.	- 663		16 Sorting Clerks (Lower)		1 s. 6 d.	27 s.
			l			Section) { Inspector of Letter	18 s. per week	1 8, 0 4.	27 8.
		1				Carriers, &c	27 s. per week	1 s. 6 d.	35 s.
		I				24 Letter Carriers, &c 1 Stamper	16 s. per week	1 s.	20 s. 23 s.
-	-	-	· •	- 457		Allowance to Postmaster for	delivery -		12 s. per week
	ì		1			5 Auxiliaries 2 Ditto			12 s. per week
	1					6 Ditto			10 s. 6 d. p' wl 7 s. per week.
-	-	-	· [-	1,048		18 Ditto Extra Allowances		: :	6s. per week. 32s. per week
	Ì		1			1 Medical Officer, 8s. 6d.			30 l. per ann.
			1	1	ı	30 Rural Letter Carriers - Weekly Allowances to Sub-Pos		for Delivery	1,236 l. p' anr
_	_	1	45	1,475	Patlem	1	16s. per week	1 s.	20 s.
	1				Batley	2 Auxiliaries	103. per week		12 s. per week
	l .		İ			2 Ditto Extra Allowances		-	8 s. per week.
	Ì		1	3 400	Beccles	2 Letter Carriers, &c	14 e non week	1 8.	1 s. 6 d. p' week 16 s.
-	-	1.	55	1,493		The wages of the 2nd Letter	Carrier are paid	out of an	Allowance to th
			1			Postmaster fo	r the present of	5 s. per weel	k. 7 s. a week.
	1		1		1	3 Rural Letter Carriers -			131 / per ann.
_	-	-	- -	- 631	Booksenha	Weekly Allowances to Suh-Pos		_	, &c., 50 % p' and
	1				Beckenham -	6 Letter Carriers - (One Letter Carrier	18 s. per week		21 s.
			1			2 Auxiliaries	was		10 s. per week
_	-		. -	- 330	1	1 Ditto 5 Ditto			9 s. per week. 8 s. per week.
	1				1	5 Rural Letter Carriers -		-	226 L per ann.
	1		1		I	Weekly Allowances to Sub-Pos		į .	&c., 217. p' ani
				005	Bedford		18 s. per week		33 s.
_	-		. -	- 207		l Auxiliary	TO . Per Week		20 s. 8 s. a week.
	1				1	Extra Allowances 7 Rural Letter Carriers -	!		10 s. 6d. p' wl
i	1	1	1			Weekly Allowances to Sub-Post	masters and others	for Delivery.	286 l. per ann. &c., 169 l. p'ann
-	-		. -	- 277	Berkhempstead	1	16s. per week	6 d.	18 s. week.
l			_	_	-1	Allowance to Postmaster for			12 s. a week. 7 s. 6 d. a wk
	1			,		Extra Allowances	1 _	1	

[‡] Including 16 s. 8 d. compensation to Sub-postmaster of Oakhill for loss of Private Bex and Bag Rents.



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 81 March 1880—continued.

POST OFFICE—(C.)					1.				2.	3.	4.	5.
		S	ALAR	IES	AND	WAG	E S.					-
POST TOWNS.	Post-		estmasters and Receivers.	and :	lerks Medical licers.	Mes Letter Rural Le and A	Stampers, sengers, Carriers, tter Carriers, llowances masters for ery, &c.	Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.	İ	£		£.		£.	£.	£.	£.	£.	£.
Brought forward	6,020	648	5,941	57	4,167	515	28,871		1,797	-	424	211
Berwick	155	8	66	1	86	13	558		45	-	2	-
												; ;
Beverley	70	11	93	-	-	6	3 99		50	~	26	-
Bewdley	6 0	5	59	_		9	446	_	40	_	9	
Dawdiey	•••			-	_	3	440	_		_		-
Bicester	90	8	49		_	8	364		30	_	13	_
Dicester 2	30		10	_	_		001					•
						1						
Bideford	120	12	109	-	-	8	386		60	-	2	-
·												
Biggleswade	85	8	79	-	-	7	344		30		9	-
Thileson	140	2	13		_	9	371		70	_	2	
Bilston	140	•	"	-		•			,,,		_	_
Bingley	80	6	37	-	-	5	251	-	30	-	13	_
						!						
Birkenhead	425	28	354	9	§ 763	57	3,327		-	-	8	17
·												
Birmingham	†1,038	101	1,307	65	7,084	280	15,234		-	_	31	35
Tu mind name	, ,,,,,,											
•												
Bishop Auckland	115	9	43	-	-	8	428		80	-	2	-
	110	14	110	_	_	8	420		70	_	16	_
Bishop's Stortford	110											
Carried forward	8,508	860	8,260	132	12,100	933	51,399		2,302	-	5 57	263
-	-	ļ	i	:	l .		l. office exp	1	, •	ı	l '	1

^{*} Including office expenses at Woodside Ferry and 12 l. office expenses at Bedford-road.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	1	<u> </u>			 :	
Water,	Fuel	·	Incidental Expenses (including	Total Amount required for each	Salaries of C	lerks, Wages of Sorters, Letter Co			
Insurance	and	Stationery.	Allowance to	Establishment	[The Letter	Carriers (including Auxiliaries	i) are supplied wi	th Uniform	Clothing.]
and Tithes.	Light.		Postmasters for Office	for 1879–80.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	•		Expenses).				!	Increment.	
£.	£.	£.	£. 1,233	£. 48,664	Berwick	1 Clerk 2 Letter Carriers, &c 1 Auxiliary	20 s. per week 16 s. per week	1 s. 1 s.	33 s. 20 s. 16 s. per week.
						1 Ditto			14 s. per week.
_	_		51	963		1 Ditto			10 s. per week. 9 s. per week.
-			1	1	1	1 Ditto	' 		8 s. per week.
		İ		i		Extra Allowances 6 Rural Letter Carriers -		<u></u>	5 s. 6 d. per wk 255 l. per ann.
				·		Weekly Allowances to Sub-Post	masters and others	for Delivery,	&c., 37 l. p'ann.
1			İ	200	Beverley	3 Letter Carriers	14 s. per week	l <i>s</i> .	18 s.
- 1	-	-	-	638	Dovoticy	Allowance to Postmaster for		•	28 s. a week.
		ł	ļ			1 Auxiliary	;		7 s. per week.
				1	1	Extra Allowances 2 Rural Letter Carriers -	'		13 s. tid. p' wk 109 l. per ann.
1			Ì	l		Weekly Allowances to Sub-Post	masters and others	for Delivery,	&c., 26 l. p' ann.
	_		_	614	Bilston	1	16 s. per week	1 s.	20 .
-	_	•				3 Auxiliaries			8 s. per week.
			ì			Extra Allowances	1	•	3 s. Gd. p' wk.
		1		1	Birkenhead -	1 Clerk (1st Class) 2 Ditto (2nd Class)	100 l. a year -	5 L 4 L	130 L 110 L
			1			5 Sorting Clerks		1 s. 6 d.	38 s.
-	-	-		546		Allowance for Boy Clerk -		-	12s. a week.
				1		l Inspector of Letter Carrie	ers, 80 <i>l.</i> a year 25 s. per week	5 l. 1 s.	120 <i>l.</i> 32 s.
					l		18 s. per week	1 s.	24 s.
			1	I		And after 10 years' service	to 26 s.		,
			Ĭ			Temporary Additional Allowance	e of 2 s. a week to e	ach Establish	ed Letter Carrier. ; 12 s. per week.
-	-		40	717		6 Ditto			8s. per week.
			İ			1 Ditto	;		5 s. a week.
		ł	ł	1	1 .	Extra Allowances - 1 Medical Officer, 8 s. 6 d. s	ıman	: :	32s. per week. 19 L per ann.
1		1			į	2 Rural Letter Carriers -			108 L per ann.
	_	l	١	547	1	Weekly Allowances to Sub-Post	masters and others	for Delivery,	&c., 281 l. p'an.
-			1		Birmingham -	1 Chief Clerk	260 L. a year -	10 %	300 L
1		ł	1	l		2 Principal Clerks 3 Superintendents	210 La year -	10 <i>l</i> . 10 <i>l</i> .	250 <i>l.</i> 205 L
1		ł	l		1	10 Clerks (one to rise by)			
		į		1	1	annual increments of > 5l. to 200l.) J	1	61.	155 l.
1 - 1	-	-	33	629	}	5 l. to 200 l.) J 16 Sorting Clerks (1st section)		2 .	44 8.
1					1	29 Ditto (2nd section) -	20 s. per week	1 s.	24 s.; thence
		1	1	ļ	1	Returned Letter Office-			by 1 s. 6 d. to
		1		1		1 Sorting Clerk	20 s. per week	1 8.	24 s.; thence
		}	_	411				-	by 1 s. 6d. to
-	_	-	•	1	1	2 Female Clerks	16s. per week	1 s.	33s. 6d. 21s.
1	İ		1	1	I	Extra Allowance			4 s. per week.
		1]	1	l	l Inspector of Letter	140 l. a year -	7 L 10 s.	200 l.
		1	[1	1	3 Assistant ditto	90 La year -	5 <i>l</i> .	1304
_	_	-	+ 173	5,067	1	109 Letter Carriers, &c	18 s. per week	1 s.	24 s.
1		1		}	1	And after 10 years' service 26 Suburban Letter Carriers	to 20 s. , 18 s. per week	l s.	23 s.
				1		4 Letter Carriers, Smeth-			21 4.
				1	1	wick S. O f 3 Assistant Letter Carriers -	10 a. per week	1	1
1		_	± 567	25,296	I	1 Porter			18 s. per week. 18 s. per week.
- 1		-	1 + 507	1	1	10 Boys at 12 s.; after two y	ears' service, if 1	6 years old,	16 s. a week.
{				1	I	8 Boy Sorters			7s. per week.
			l	1	!	5 Ditto			18s. per week. 10s. 6d. p' wk
		1	1	1	1	25 Ditto			9s. per week.
-	-	-	67	735		14 Ditto 1 Suburban Auxiliary -			6s. per week.
1	1	1	!	1		1 Ditto			10s. a week.
	İ	1	1	1		21 Ditto			9s. a week.
1			1		l	2 Office Servants			7 s. 6 d. per wk
-	-			726	I	Allowance for Office			10s. per week.
1	l				1	Cleaning			125 s. 9 d. p' wk
1	t .			,	5	T TE TO THE TOTAL	-	•	
				1	ł	1 Medical Officer, 8s. 6d. a			80 l. per ann.
	_		2,164	85,553				- D. I':	1 099 / n' ann

† Including 338 L compensation for loss of Stamp Poundage. ‡ Including 7 L allowance for office expenses at Smethwick. § Including one-third of the wages of two Telegraphists at Woodside Ferry, who are burne on the Telegraph Establishment, Sub-Head (G.).

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POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in England and Wales, Year ending 31 March 1880-continued.

			SALAI	RIE	1. S AND	W A G	E S.		2.	3.	4.	5.
POST TOWNS.	Post- masters.		ostmasters and Receivers.	(Clerks d Medicul Officers.	to Po	rs. Stampers, essengers, her Carriers, Letter Carriers, Allowances stimasters for olivery, &c.	Incidental Salaries, and Wages of Substitutes.	Allowance for Assist-	Travel-	Poundage on Sale of Postage Stamps.	Rent
1		1 10.	Amount	No.	Amount.	No.	Amount.	!	.			
	£.	200	£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	8,508	860	8,260	132	12,100	933	51,399	! - - !	302	-	557	263
Blackburn	260	13	97	5	290	29	1,354	-	-	-	1	-
Blackpool	145	3	20	-	-	12	410		85	-	3	-
Blandford	130	33	300	-	-	13	719		120	-	17	-
Bletchley Station	*104	3	24	2	120	6	288		80	-	3	-
Blyth	†84	1	4	-	-	6	185		40	-	11	-
Bedmin	140	24	339	-	-	15	883	• -	70	-	5	-
Bognor	75	1	5	-	-	3	154	-	40	-	16	-
Bolton	408	19	233	10	698	44	2,269		-	-	4	-
30ston	250	32	294	5	428	11	1,368			-	8	-
Sourne	70	9	. 62	-	-	8	291	-	25	-	10	-
Sournemouth	229	9	73	4	260	17	780		90	-	1	-
Brackley	‡ 63	6	58	-	-	5	250		15	-	10	-
Bracknel	70	1	19	-	-	5	258	- •	15	-	11	-
radford-on-Avon · · -	60	1	4	-	-	5	220		20	-	9	-
radford (Yorkshire)	§ 790	26	227	21	1,828	77	4,517		63		6	-
raintree	125	11	80	-	-	6	395	• .	50	-	3	-
randon	100	14	166	-	-	7	302		70	-	8	-
recon	100	10	64	_	-	9	594		70	-	1	-
Carried forward	11,711	1,076	10,234	79	15,714	1,911	66,566		3,1 5 5	-	684	263

^{*} Including 4 l. compensation for loss of Private Box and Bag Rents. † Including 9 l. compensation for loss of Private Box and Bag Rents.

**Noice.—For allowance to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in England and Wales, Year ending 31 March 1880—continued.

6.	7.	8.	9.		Salaries of	Clerks, Wages of Sorters, Letter (Carriers, &c. (at ~	rtain Office), in Detail
Water			Incidental	TotalAmount		Carriers (including Auxiliar			•
Water, Fire	Fuel		Expenses (including	required for each		Current (sections Maximum	es) are supplied t	like Ongor	Tolorning.
Insurance.	and	Stationery.	Allowance	Establishment	Town.	Force.	Minimum.	Annual	Maximum.
and	Light.	i :	Postmasters	for	ł	1 01(0)	Diminidit.	Increment.	
Tithes.			for Office	1879-80.	Blackburn -	1	·		i i
TICHOD.			Expenses).	10/9-00.	Disckburn -	1 Clerk 1 Ditto	90 l. a year - 26 s. per week	4 l. 1 s. 6 d.	110% 33%
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	1	2 Sorting Clerk	20 s. per week	1 s. 6d.	25 s.
£.	£.	£.				12 Letter Carriers, &c 1 Auxiliary	18s. per week	1 .	21 s. 14 s. per week
z.	£.	2.	£.	£.	Ì	6 Ditto			12 s. per week
-	-		2,164	85,553		3 Ditto			8s. per week.
_	_	١	116	2,118		Extra Allowances			15 s. per week
_			1	2,110	1	1 Medical Officer, 8s. 6d. a 6 Rural Letter Carriers			13 L per ann. 235 L per ann
						Allowance to Postmaster f	or rural delivery		12 s. per week
_	-		80	743		Weekly Allowances to Sub-Post		,	1
			}		Blackpoool -	4 Letter Carriers, &c	14 s.	18.	18 s. a week. 12 s. a week.
		<u> </u>				3 ditto			8 s. a week.
-	-	-	40	1,326		Summer Auxiliary from 1s Extra Allowances	t July to 31st Oc	tober -	7 s. a week. 2 s. a week.
		ļ				1 Rural Letter Carrier -			39 L a year.
					Bletchley Station	2 Clerks	20 s. per week	l s.	30 #.
-	-		2	621		2 Station Messengers - 4 Rural Letter Carriers -	16 s.	6d.	20 s. a week.
į						Weekly Allowances to Sub-Post	masters and others	for Delivery,	&c., 18 l. p'ann
_	-			324	Bognor	2 Letter Carriers, &c	14 s. per week	1	16 .
			l			Extra Allowances 1 Rural Letter Carrier -			11 s. per week 43 L p'annum
						Weekly Allowances to Sub-Post	masters and others	for Delivery,	
-	-	• •	40	1,477	Bolton	1 Clerk	110 L a year -	5 L	140 4
						2 Clerks	80 La year -	37	100 l.
1						6 Sorting Clerks Allowance for Boy Clerk	20 s. per week	1 s.	25 s. 12 s. a week.
-	-	•	-	290		Two-thirds of the Wages of t	he Boy Clerk is p		in the Telegraph
l			·			16 Letter Carriers, &c.	ates, Sub-head (G ; 18 s. per week	11.	21 .
i	_		95	3,697		9 Auxiliaries 3 Ditto		• •	12 s. per week. 8 s. per week.
-			30	0,001	•	Extra Allowances -			22 s. 6d. p'wk
ł						3 Sub-office Letter Car- riers at Farnworth -	18s. per week	1 s.	21 .
_	-	• •	102	2,360		1 Medical Officer, at 8 s. 6 d			21 l. p' annum
ì						13 Rural Letter Carriers - Allowance to Postmaster			713 L p'annum 16 s. a week.
						Weekly Allowances to Sub-Posts	nasters and others	for Delivery	, &c., 319 <i>l.</i> p' an
-	-	•	• •	458	Boston	1 Clerk	100 L per year	5 L	1 3 0 %
1						4 Sorting Clerks	20 s. per week	1	25 s., then by 1 s. 6 d. to 33 s.
- 1	_		159	1,592					one rising to
-	ļ		109	1,002		5 Letter Carriers, &c	16 s. per week	1 s.	35 s. 20 s.
į	1					Allowance to Postmaster for S	tamping and Stat		16s. per week.
-	- 1			391		Allowance to Postmaster for Extra Allowances	Delivery -		49 s. per week. 26 s. per week.
]	j					6 Rural Letter Crriers -			300L p' ann.
_	_	.	_	373	_	Weekly Allowances to Sub-Posts	i 1	Ĭ.	•
	-		•	""	Bournemouth -	1 Clerk 3 Clerks	80 L per year. 20 s. per week	4 l. 1 s.	100 l. 24 s., then by
i								_	1 s. 6 d. to 30 s
-	-	•		313		12 Letter Carriers, &c 3 Auxiliary	16s. per week	1 8.	21 s. 7 s. per week.
						Allowance to Letter Carrier	or acting as Inspe	ector -	5 s. a week.
-	- 1	!	158	7,589		Extra Allowance 2 Rural Leiter Carriers -	: : :		2 s. per week. 80 L per ann.
	{					Weekly Allowances to Sub-Po	stmasters and oth	ers for Deli	
_ 1			28	691	Bradford (York-	1 First Class Clerk	160 L a year -	87	200 l.
-	-	·	20	091	shire).	4 Clerks (2nd Class) 6 Sorting Clerks (1st Class)	100 % a year - 28 s. per week	4 l. 1 s. 6 d.	130 <i>l</i> . 35 <i>s</i> .
1	İ				Ì	9 Ditto, 2nd Class	20 s. per week	18.	27 z.
-	-		•	646	ł	1 Inspector of Letter Car-) riers, &c}	80 L a year -	5 <i>l</i> .	120 <i>l</i> .
l	İ	1			ļ	50 Letter Carriers, &c	18s. per week	1 .	23 s.
-	_		30	789		And at 15 Auxiliaries	fter 10 years' servi	æ, 25 s.	12s. per week.
1	1	1			İ	6 Ditto			8 s. per week.
						Extra Allowances 1 Medical Officer, 8s. 6d. a	man -	: :	49 s. u week. 30 l. p'annum.
-	-		3,014	111.341		5 Rural Letter Carriers			281 l. per ann.
- 1	,	1	i	1		Weekly Allowances to Sub-Post	masters and others	or Delivery	cc., 541/. p'ann

‡ Including 81. compensation for loss of Private Box and Bag Rents.

§ Including 488 L compensation for loss of Private Box and Bag Rents, and 182 L compensation for loss of Stamp Poundage.



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 81 March 1880—continued.

		S	SALAR	IES	l. AND	WAGR	8.		2.	3.	4.	5.
PCST TOWNS.	Post-	Sub -P or an Letter Re	stmasters '	Cl and I	erks Medical ficers.	Sorters, Mess Letter Rural Let and Al to Posts Deliv	Stampers, engers, Carriers, ter Carriers, lowances masters for ery, &c.	Lasidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.				 	
•	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	11,711	1,076	10,234	179	15,714	1,211	66 , 56 €	-	3,155	-	684	268
rentford	130	2	33	_	-	7	348	-	50	-	15	-
Frentwood	180	21	217	-	-	14	826		80	-	4	
ridgend	120	. 26	200	_	-	7	736		80	-	2	-
ridgenorth	130	16	105	-	-	15	653		45	-	3	-
ridgewater	230	38	529	4	275	21	1,215		*55	-	8	40
ridlington Quay	75	4	45	-	-	4	228		70	-	19	-
Bridport	115	15	160	_	-	11	536		75	-	20	-
Brierley Hill	100	5	37	-	-	6	350		55	_	14	-
Brigg	90	14	87	-	-	6	494	- ,-	40	-	19	-
Brighouse	80	. 2	16	-	-	7	275		40	-	20	-
Brighton	650	17	179	18	†1,731	54	3,282		-	-	7	297
Bristol	625	90	1,389	65	4,961	153	8,126		-	-	26	-
Carried forward	14,186	1,326	13,231	266	22,681	1,516	83,637		3,745		841	600

* Including 5 L for assistance at Cannington.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).



POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES. Year ending 31 March 1880-continued.

6.	7.	8.	9.	1	Salesias	Clarks Warms of State Village Continues to Continue to Continue to Con
	}		neidental	Total Amount	B	Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. or Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
Water, Fire Insurance,	Fuel and	Stationery.	Expenses (including Allowance to	required for each Establishment	Town.	Force, Minimum, Annual Ingrement, Maximum.
and Tithes.	Light.		Postmasters for Office Expenses).	for 1879–80.	Brentford	- 5 Letter Carriers, &c 16s. per week 1s. 20s. Allowance to Head Letter Carrier for acting as Inspector, 4s. a week. 2 Auxiliaries 16s. per week. Extra Allowances 2s. per week.
£.	£.	£.	£.	£.	Brentwood	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 10 L per ann 2 Letter Carriers 14s. per week 1s. 18s.
-	-	-	3,014	111,841		1 Railway Messenger 15s. per week. 1 Auxiliary 15s. per week. Extra Allowances 18s. p' week.
_	_	_	_	576		10 Rural Letter Carriers 430 l. per ann. Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 212 l. p' ann
					Bridgewater	- 1 Clerk 90 L a year - 4 L 110 L 30 s., Senior
-	-	-	55	1,314		6 Letter Carriers, &c 14s. per week 6d. 18s. 11s. per week. 1 Ditto 6s. per week. Extra Allowances 5s. per week.
-	-	-	39	1,177	Brierley Hill	12 Rural Letter Carriers - 468 l. p'annum. Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 428 l. p'ann. 3 Letter Carriers - 16s. per week - 1s. 20 s. 1 Auxiliary - 9 s. per week. 2 Rural Letter Carriers - 92 l. p'annum.
	_	_	. 25	961	Brighouse -	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 78 L p'ann. 3 Letter Carriers, &c 16s. per week 1s. 20s. 3 Auxiliaries 8s. per week. Extra Allowances 1s. 6 d. p'wk. 1 Rural Letter Carrier 48 L p'annum. Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 16 L p'ann.
		_	20	301	Brighton	1 First Class Clerk 160 L a year - 5 L 160 L 5 Clerk 140 L a year - 5 L 160
-	-	-	62	2,414		5 Sorters 20 s. per week 1 s. 6 d. 28 s. 1 Inspector of Letter 3 80 l. a year - 5 l. 120 l. Carriers, &c 17 s. per week 1 s. 22 s. After 10 years' service to 24s.
-	-	-		437		1 Auxiliary
-	-	-		906	Bristol	Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,16 l. p'ann. 1 Chief Clerk 250 l. a year - 15 l. 350 l. 5 First Class Clerks - 150 l. a year - 5 l. 10 l. 200 l. 150 l. 15 Sorting Clerks (Upper Section) 32 s 2 s. 42 s
-	-			556		Five of these Clerks remain on the Old Scale, 60 l.; 5 l.; 120 l. ‡ Half of the salary of one Clerk is provided for in the Telegraph Estimates, Sub-Head (G.). 27 Sorting Clerks - 18 s. per Week 1 s. 23 s., thence by
-	-	_		786		The wages, less 21 l. 10 s. a year, of three Clerks at Clifton, B. O., are provided for in the Telegraph Estimates, Sub-Head (G.). 3 Women Clerks Return Letter Office 16s. 1s. 21s. per week.
-	-	-		631		6 Clerks 10s. p'wk.each 1 Inspector of Letter Car- riers, &c 110 l. a year 7 l. 10s. 1 Assistant - ditto - ditto 28s. a week - 1s. 6d. 35s.
-	-	-	220	6,366		61 Letter Carriers, &c 17 s. per week 1 s. 23 s.; and after 10 years' service to 25 s. Allowance to Postmaster for Delivery - 7 s. per week. 14 Suburban Letter Carriers 16 s. p' wk. each. 1 Surburban Auxiliary Letter Carrier - 10 years' service to 25 s. - 7 s. per week. 1 s. 23 s.; and after 10 years' service to 25 s. - 7 s. per week. 1 s. 23 s.; and after 10 years' service to 25 s. - 16 s. p' wk. each. 1 s. 23 s.; and after 10 years' service to 25 s. - 16 s. p' wk. each. 1 s. 23 s.; and after 10 years' service to 25 s. - 10 years' service to 25 s. - 16 s. p' wk. each. 10 years' service to 25 s.
_	-	-	555	15,682	,	3 Ditto 12 s. per week. 4 Ditto 10 s. 6 d. per wk. 1 Ditto 9 s. per week. 4 Ditto 7 s. per week. 5 Ditto 6 s. per week. Extra Allowances 97 s. per week.
-	-	-	3,970	142,891		1 Medical Officer, 8 s. 6 d. a man 30 l. per annum. 20 Rural Letter Carriers 799 l. per ann. Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 1,115 / per ann.

Including half of the wages of one Telegraphist at West Pier, who is borne on the Telegraph Establishment, Sub-Head (G.).

Including two-fifths of the wages of two Telegraphists at Kemp Town, who are borne on the Telegraph Establishment, Sub-Head (G.).

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.			SALAF	RIES	1. AND	W ∆ G	es.		2.	3.	4	5.
POST TOWNS.	Post- masters.	8	stmasters and Receivers.	and	Clerks Medical ficers.	to Post	, Stampers, sengers, r Carriers, tter Carriers, llowances masters for ery, &c.	Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent
		No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.				
Brought forward	£. 14,186	1,326	£. 13,231	266	£. 22,681	1,516	£. 8 3 ,637	£.	£. 8,745	£. -	£ 841	£.
Briton Ferry	60	1	8	-	-	3	· 112		20	-	6	-
Groadway	42	2	20	-	-	7	256		-	-	4	-
Bromley	150	′ 4	48	-	-	13	699		60	-	2	-
romagrove	140	8	36	-	-	11	448	-	55	-	2	-
rough	60	15	129	-	-	6	352	•	15	-	9	-
oucking barn	85	6	36		-	9	389	•	20	-	13	-
ungay	70	7	29	-	-	7	330	•	25	-	12	-
untingford	70	7	55	-	-	5	356	-	35	-	5	-
surnley •	205	10	116	3	181	13	768	-	-	-	2	-
arton-on-Trent	321	32	263	11	817	27 17	1,554 868	-	-	-	8	-
Sury (Lancashire)	200	10	75		238 358	23	1,290		_	_	3	60
Bury St. Edmunds	237 175	40	354 51	5	55	8	452		27	_	30	_
duxton		ļ t					247					
aistor	45	2	7	_	-	3		•	20	-	6	-
alne	70	6	47	-	-	7	269		20	-	17	-
'amborne	90	5	36	-	-	8	291	- •	35	-	15	-
ambridge	420	. 54	505	11	891	38	1,951		-	-	11	115
amelford	40	4	39	-	-	4	178		10	-	5	-
anterbury	279	24	230	3	223	15	1,217		50	-	4	65
Carried forward	16,945	1.57[15,310	304	25,444	1,740	95,639	-	4,137	_	1,002	840

Note. -For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).



POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880-continued.

			<u> </u>		1					
	6. Water, Fire	7. Fuel	8.	9. Incidental Expenses (including	Total Amount required for each	Salaries of Cler	ks, Wages of Sorters, Letter C	arriers, &c., (at c	ertain Offices	s), in Detail.
	Insurance, and	and	Stationery.	Allowance to Postmasters	Establishment for	[The Letter	Carriers (including Auxiliarie	s) are supplied u	ith Uniform	· Clothing.]
	Tithes.	Light.		for Office Expenses).	1879-80.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	£.	£.	£.	£.	£.	Briton Ferry	2 Letter Carriers, &c 1 Auxiliary	14 s. per week -	1 s.	18 s. 8 s. per week.
	-	-		3,970	142,891	Bromley	8 Letter Carriers, &c 1 Auxiliary	16 s. per week -	10.	21
	-	-			201		1 Ditto			18 s. per week. 9 s. per week. 7 s. per week. 9 s. per week.
	!				322	_	Weekly Allowances to Sub-Posts		,	, 177 l. per annum.
	_	-			322	Bromsgrove	l Station Messenger Allowance to Postmaster for Deli	verv	8 d.	18 s. 17 s. per week. 9 s. per week.
	•	-		90	1,049		Auxilinry Extra Allowances Rural Letter Carriers Weekly Allowances to Sub-Post		or Delivery, &	13s. per week. 3s. per week. 297l. per annum.
٠	_	_		31	707	Burnley	1 Clerk	27 s. per week -	1s. 6 d.	85 s. 23 s.
						·	Allowance to Postmaster for Boy Ditto ditto - ditto Half of the Wages of this Boy	Clerk Clerk is provided for		12 s. per week.
	-	-		-	565		5 Letter Carriers, &c 2 Auxiliaries 2 Ditto	Sub-Head (G.) 18 s. per week	10.	21s. 12s. per week
	_	-			543		Bytra Allowances 1 Medical Officer, 8 s. 6 d. a man 4 Rural Letter Carriers Allowance to Postmaster for Ri	: : : :	: : :	8 s. per week. 2 s. per week. 10 l. a year. 228 l. per annum
				İ			Allowance to Postmaster for Re Weekly Allowances to Sub-Post	ural Delivery masters and others i	or Delivery, &c	04 e e week
	-	-	-		466	Burton-on-Trent -	1 Clerk 2 Clerks (Second Class) 7 Sorting Clerks	120 l. per annum 90 l. per annum - 20 s. per week -	41,	1607. 110 L 33 s.
	-	-			521		8 Letter Carriers, &c 5 Auxiliaries Extra Allowances	18 s. per week	14.	93s. 9s. per week. 12s. per week.
	_	_		65	1,387		Medical Officer, 8 s. 6 d. a man Haral Letter Carriers Weekly Allowances to Sub-Postn	1	or Delivery, &c.	15 l. a year.
						Bury (Lancashire) -	1 Clerk 2 Sorting Clerks 1 Boy Clerk	27s. per week - 18s. per week -	1s. 6d. 1s. 6d.	85 s. 25 s.
	-	-	-	140	3,103		8 Letter Carriers, &c 2 Auxiliaries 1 Ditto	18 s. per week	1 8.	10 s. 6 d. per week. 21 s. 12 s. per week. 9 s. per week.
	-	-		56	1,500		1 Ditto		for Dellarma	8 s. per week. 9 s. per week.
		_		88	2,334	Bury St. Edmunds	Weekly Allowances to Sub-Post	90 %. per annum -	4%	1 110 <i>I</i> .
	_	_			2,004		4 Sorting Clerks 5 Letter Carriers, &c 2 Auxiliary Extra Allowances	18 s. per week - 16 s. per week -	1 s. 6 d. 1 s.	to 80 s., one to 33 s. 20 s. 8 s. per week. 7 s. per week.
	-	-		30	820		16 Rural Letter Carriers	imasters and others	for Delivery, &	7 s. per week. 680 l. per annum. ., 312 l. per annum.
	_	_			325	Buxton	5 Letter Carriers, &c Allowance to Postmaster for Deli	18 s. per week -		25 s. 21 s. 8 s. per week.
							Summer Auxiliary from 1st Jun Extra Allowances	:1: : : :	1: : :	8 s. per week. 4 s. per week. 148 l. per annum.
	-	-	-	-	423	Cambridge	1 First Class Clerk 2 Second Class Clerks	120-1. a year - 90 l. a year -	- 51. 41.	160 L 110 L
	_	_			467		4 Sorting Clerks (Upper Section) 3 Sorting Clerks (Lower Section) 16 Letter Carriers, &c.	97 s. per week -	1 s. 6 d. 1 s. 1 s.	35 s. 25 s. 20 s.
							8 Ditto Extra Allowances	8 s. 6 d. a man		9 s. per week. 8 s. per week. 17 s. per week.
	-	-	-	110	4,003		Medical Officer Rural Letter Carriers Weekly Allowances to Sub-Postm		Delivery, &c.	18 l. per annum. 494 l. per annum. , 374 l. per annum.
	_				272	Canterbury	1 Clerk	90 l. a year - 18 s. per week - 18 s. per week -	4 l. 1 s. 6 d. 1 s. 6 d.	110 /. 33 s. 30 s.
							1 Sorting Clerk 7 Letter Carriers, &c. 2 s. 4 d. of the Wages of one Lette	16 s. per week -	1 .	20 5.
	-		-	55	2,123		3 Letter Carriers Allowance to Postmaster for Deli Extra Allowances			12 s. per week. 12 s per week. 9 s. 6 d. per week.
	_	-		4,635	163,972	•	5 Rural Letter Carriers - Weekly Allowances to Sub-Post			
				1						

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

					•	GATA	DIE	l. S AND	WAG	T a		2.	3.	4.	5.
POST T	O · W	NS.		Poet-		ostmasters and Receivers.	and	Clerks Medical flicers.	0	s, Stampers, sengers, r Carriers, ttter Carriers, tllowances imasters for very, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	for Assist-	Travel-	Poundage on Sale of Postage Stamps.	Rent_
Brought for	rward			£. 16,945	1,571	£. 15,310	304	£. 25,444	1,740	£. 95,659	£.	£. 4,137	£. -	£. 1,002	£. 840
Cardiff	•	•	•	425	46	451	16	1,514	42	2,430		-	-	6	4
Cardigan -	•	•	•	80	18	116	-	-	8	399		40	-	11	-
Carlisle	-	•	-	405	67	550	18	1,383	44	3,109		-	-	15	-
Carmarthen -	•	•	•	-209	47	481	5	324	23	1,544		-	-	7	, 39
Carnaryon -	•	•	•	850	49	526	2	134	15	1,065		77	-	9	-
Carnforth -	•	-	•	190	50	464	6	364	19	1,714		†68	-	13	-
Catterick -	•	-	-	30	2	12	-	-	2	118		10	-	3	-
Chard	-	•	-	‡ 94	. 11	87	-	-	7	401		40	-	16	-
Chatham -	•	-	-	230	6	59	2	172	12	643	- •	35	-	1	75
Chathill 🖁 -	•	•	•	45	8	41	-	-	3	174		20	-	4	-
Carried forwa	ard	- •	-	19,003	1,870	18,094	353	29,835	1,913	107,251		4,427	-	1,087	958

^{*} Including 5 l. a year for Office Expenses to East Bute Docks B.O. † Including 10 l. per annum to Sub-Postmaster of Grange-over-Sands.

* Note.—For allowances to Postmasters and others for Telegraph Duty, see Estimates for Telegraph Service, Sub-Head (G-).



POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1880-continued.

1	•	1 ~		1 0	1	1		- 		
	6. Water, Fire Insurance,	7.	Stationer	9. Incidental Expenses (including Allowance	Total Amount required for each	Salaries of	Clerks, Wages of Sorters, Letter C			
	and	and	Stationery.	to Postmasters	Retablishment for		Carriers (including Auxiliaries) are supplied wi		Clothing.]
	Tithes.	Light.		for Office Expenses).	1879-80.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
				Expenses).		Cardiff	1 First Class Clerk	160 /. a year -	82.	200 /.
							4 Second Class Clerks - 4 Sorting Clerks	100 l. a year - 26 s. per week	5 l. 1 s. 6 d.	130 l. 34 s.
	£.	£.	£.	£.	£.		6 Ditto Allowance to Postmaster for	18s. per week	1 8.	25 s. 20 s. per week.
	-	-		4,635	163,972		l Inspector of Letter Car- riers and Telegraph		1 s.	30 s. per week.
ı	-	-		•180	5,010		Messengers Half of the Wages of the In	aspector of Lette	; r Carriers a:	d Telegraph
- 1							Messengers is provided for	in the Telegraph	Estimates, &	Bub-hend (G.).
- 1							Allowance to Postmaster for 2 19 Letter Carriers, &c		1 s.	0 s. a week each. 20 s.
- 1	ļ						2 Auxiliaries 3 Ditto		•	14s. per week.
- 1	l						1 Ditto		: :	12 s. per week. 10 s. per week.
- 1	_	_			646		4 Ditto 1		• •	9 s. per week.
	į				0.10		Extra Allowances	: : :		8 s. per week. 24 s. 6 d. p'week.
- 1							1 Medical Officer, 8s. 6d. a			17 l. per annum.
							11 Rural Letter Carriers -			564 l. p'annum.
						·	2 Alowances to Postmaster Weekly Allowances to Sub-Postm	for rural delivery nasters and others	y 16 s. a wee for Delivery,	k each.
	.]	-		120	5,582	Carlisle	1 First Class Clerk	140 l. a year	6 <i>l</i> .	180 Z.
1	1						2 Clerks 5 Sorting Clerks	36 s. per week 27 s. per week	2 s. 1 s. 6 d.	44 s. 35 s.
-	l						9 Ditto	20 s. per week	18.	25 s.
	ļ						The Female Clerks at presen as other Clerks, but future F			
1	-	_		90	2,694		to 20 s. 11 Letter Carriers, &c 1	18 s. per week	1 <i>s</i> .	21 .
i	1			}			4 Auxiliaries			10 s. per week.
		İ		ł			2 Ditto Allowance to Postmaster for	Porter		7 s. a week. 18 s. per week.
4			ļ	1			Half of this Allewance is pro	ovided for in the		Setimates, Sub-
-	- 1		ì			•	Allowance to Postmaster for	head (G.).	• - 1	27 s. per week.
1	1	_	_	64	2,222		Extra Allowances	. : .		15 s. per week.
	-	_	•	04	·		Medical Officer, 8 s. 6 d. a n 27 Rural Letter Carriers -			17 L per annum 1,170 l. p' ann.
	1	1		l	1		Weekly Allowances to Sub-Postma	asters and others fo		c., 1,050 l. p'ann.
1	ļ					Carmarthen -	1 Clerk	90 /. a year -	47.	110%
1							1 Ditto	20 s. per week	1 s.	33 .
1	_	-		70	2,883		2 Clerks 1 Allowance to Postmaster for	20 s. per week Boy Clerk -	18.	30 s. 10 s. per week.
				1			5 Letter Carriers, &c [14 s. per week	1	18 .
	- 1		l	į	ł		1 Auxiliary 1 Ditto			14 s. per week. 8 s. per week.
			1		i		Extra Allowances			9 s. 6 d. p' week.
ı		i		Į			16 Rural Letter Carriers - Weekly Allowances to Sub-Postme	esters and others fo	r Delivery, &	596 L per ann.
	-	-		• -	168	Carnaryon]		_	•
					i	ORI MEN TUIL .	2 Clerks 4 Letter Carriers, &c	20 s. per week	1 s. 6 d.	30 s. 18 s.
							1 Ditto		• •	6 s. per week.
							Extra Allowances 10 Kural Letter Carriers -			2 s. 9 d. p' week. 400 l. p' annum.
		_		_	638		Weekly Allowances to Sub-Postn	nasters and others	for Delivery,	&c., 453l. p' ann.
	-			- •		Carnforth	6 Clerks	20 s. per week	1 s .	25 s., thence by
						•			d. to 30 s.,	one rising to 35 s.
							1 Letter Carrier			20 s. per week. 18 s. per week.
	1				I		Allowances to Postmaster for	Sorting and Stam	ping -	36 s. per week.
	-	- 1		89	1,254		Extra Allowances 17 Rural Letter Carriers -			3 s. per week. 689 l. p'annum.
							Weekly Allowances to Sub-Post	masters, &c., for I	Delivery, &c.,	798 l. p' annum.
					1	Chatham	2 Clerks	20 s. per week	1	25 s. thence by
			1				1 Sorter	17 s. per week	1 s.	1 s. 6 d. to 33 s. 21 s.
	_	_			284		8 Letter Carriers, &c	16 s. per week	l s.	20 s.
	-	-			204	•	l Auxiliary l Ditto			18 s. per week. 7 s. per week.
		l	ŀ				Extra Allowances			5 s. per week.
-							Rural Letter Carrier - Weekly Allowances to Sub-Postm	asters and others	or Delivery. A	36 l. p' annum.
	-	-		5,198	185,353					, p auu.
1	ı	ı	ł	ι	ı					

[‡] Including 14 l, compensation for loss of Private Box and Bag Rents.



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in England and Walks, Year ending 31 March 1880—continued.

			SALA	RIES	1. AND	WAG	E S.		. 2.	3.	4.	- 5.
POST TOWNS.	Post-	Sub-Po	stmasters and Receivers.	Cle and I	erke ' Medical ficers.	Sorters, Messe Letter Rural Let and Al to Postn Deliv	Stampers, engers. Carriers, ter Carriers, lowances nasters for ery, &c.	Incidental Salaries, and Wages of Substitutes.	Allowance for Assist-ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£	£.
Brought forward	19,003	1,870	18,094	353	29,335	1,913	107,251		4,427	-	1,087	958
helmsford	262	56	570	5	171	25	1,852		40	_	8	-
heltenham	440	81	288	14	1,042	48	2,481		47	-	12	_
hepstow	80	10	79	_	_	9	462		50	-	16	-
Chertsey	100	4	22	-	-	7	293		40	-	14	-
Chester	405	34	327	16	1,231	87	2,153		-	-	8	-
Chesterfield	273	87	265	9	583	17	1,719	-			5	122
Chester-le-Street	+72	8	49	-	-	6	337		30	-	10	-
Thichester	185	19	144	1	78	16	839		130	-	5	-
Chigwell Road	50	3	29	-	-	10	356		-	-	3	-
Chippenham	160	26	312	2	146	22	1,158	-	-		3	-
hipping Norton	80	4	41	-	-	7	328		30	_	13	-
hipping Sodbury	45	3	26	-	-	5	195	•	10	-	7	-
Carried forward	21,155		20,246	400	32,586	2,122	119,424		4,804		1,191	1,080

• Including 121. compensation for loss of Private Box and Bag Rents.

Note.—For allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

-					1	I				
	6.	7.	8.	9.	Total Amount	1			_	
	Water, Fire	Fuel		Incidental Expenses (including Allowance	required for	Salaries of (Clerks, Wages of Sorters, Letter	Carriers, &c. (at c	ertain Offices), in Detail.
I	murance,	and	Stationery.	to Postmasters	Establishment	[The Letter (Carriers (including Auxiliaries) are supplied w	ith Uniform	Clothing.]
1	and Tithes.	Light,		for Office Expenses).	for 1879–80.	Town.	Force.	Minimum.	Annual Increment.	Maximum
-						Chelmsford -	1 Clerk	90 L. per ann.	41.	110 4
	£.	£.	£.	£.	£.		1 Sorting ditto 3 Ditto ditto	20 s. per week	1 s. 6 d.	33 4.
	-	-		5,198	185,353		4 Letter Carriers, &c.	18 s. per week 16 s. per week	l s. 6 d. l s.	25 s. 20 s.
ï	1						1 Station Messenger 2 Auxiliary Letter Carriers -	16 s. per week	1 8.	20 s. 10 s. per week,
	1						Extra Allowances			12 s. per week.
١	- 1	-		64	2,967		18 Rural Letter Carriers - Weekly Allowances to Sub-Post	masters and others	for Delivery.	738 l. per ann.
	I					Chelt enham -	1 Clerk	140 l. a year -	_ •	180 <i>l</i> .
	1						2 Clerks	90 l. a year -	4 4	110 /.
	l						5 Sorting Clerks, 1st Section Half Wages of one Clerk a			
i	-			100	4,410		provided for in the	Telegraph Estimate	, Sub-Head	(G.).
	1				1		5 Sorting Clerks, 2nd Section 1 Inspector of Letter Carrier			
	1						One-third of the Wages of t	his Inspector is pr	ovided for in	
	1				1			mates, Sub-head () ; 16 s. per week	u.). ∫ 1 8.	22
1	-	-			687		4 Letter Carriers, &c	1: ::		14 s. per week.
1	l						7 Auxiliaries Allowance to Postmaster for	l		7 s. per week. 32 s. 6d. p' week.
1								1		60 s. per week,
ı					1		1 Medical Officer, 8 s. 6 d. a 17 Rural Letter Carriers -			18 l. a year. 715 l. per ann.
1	-	-			469		Allowance to Sub-Postmaster of			
١	İ					Chester	Weekly Allowances to Sub-Postn	160 l. a year -	lor Delivery,	200 l.
1						Chesiei	4 Clerks	100 l. a year -	5 %.	140 %
١			1				8 Sorting Clerks	16 s. per week	1 s. 6 d.	33 s.; two rising to 35 s.
	-	-		210	4,334		2 Temporary Clerks, at 10 s.			
١							15 Letter Carriers, &c	17 s. per week ther rise, after	ls. er 10 years'go	22 s.; with fur-
1					1		4 Auxiliaries	'-		9 s.per week.
1	į			1				1		14 s.per week.
١	-	-		100	3,067		1 Medical Officer, 8 s. 6 d. a	man	• •	201. per ann.
1			İ		1		18 Rural Letter Carriers Weekly Allowances to Sub-Posts		or Delivery	799 l. per ann. kc., 305 l. p' ann
1			1		1	Chesterfield -	1 Clerk	100 /. a year -		130 <i>l</i> .
1							1 Clerk 5 Sorting Clerks	80 /. a year - 20 s. per week	18.	100 l. 25 s.; thence by
1	-	_		• • 	498					1 s. 6 d. to 33 s.
١			ł		ļ	ı	1 Clerk Half of the Wages of one	Sorting Clerk is po	ovided for in	22 s. a week,
				ł	1	1	Est	imates, Sub-head ((G.).	
				50	1 401		6 Letter Carriers, &c 3 Auxiliaries	18 s. per week	1	22 s. 8 s. per week.
١	-	-		50	1,431		Extra Allowances			8 s. per week.
١							1 Medical Officer, 8 s. 6 d. a 8 Rural Letter Carriers -	1	:::	9 l. a year. 458 i. per ann.
I		1					Weekly Allowances to Sub-Poo		-	&c., 842 l. p'ann.
	_	_			438	Chichester -	1 Clerk 4 Letter Carriers, &c	18 s. per week	1 s. 6 d.	30 s.
	_	-			1	1	l Auxiliary			14 s. 6 d. p' wk.
			1			1	1 Ditto Extra Allowances			7 s. per week. 11 s. 6 d. p'wk.
		İ	1		1		10 Rural Letter Carriers -	land for Bar 13 To		466 L. per ann.
	_	-		60	1,839	1	Allowance to Postma Weekly Allowances to Sub-Pos	stmasters & others	uvery, 10 s. a for Deliverv.	week. &c., 112 l. p' ann.
		· -			, , , , , , , , , , , , , , , , , , , ,	Chigwell Road -	3 Letter Carriers, &c	16 s. per week	1 8.	20 .
}		1	1				1 Letter Carrier, &c 1 Ditto (Chigwell Row) -	16 s. per week	1 2.	14 s. 20 s.
١		1					3 Auxiliaries		- "-	9 s. per week.
- 1	-	-			492	1	1 Ditto			8s. per week.
-		1				İ	Extra Allowances		1	2 s. a week.
ı		1	1			Chippenham -	2 Clerks	20 s. per week		33
1						1	2 Stampers, &c 2 Letter Carriers, &c	16 s. per week		20 s. 18 s.
١	-	-			283	I	1 Auxiliary			13 s. per week.
١		 	-	·		4	8 Auxiliaries 1 Auxiliary			12 s. per week.
ļ	_	_	1_	5,782	206,268	1	Extra Allowances 13 Rural Letter Carriers -		• •	7 s. 6 d. p' wk.
Ī	-	-	1	,,,,,,,	200,200	1	Weekly Allowances to Sub-Po	etmasters & others	for Delivery.) 520 l. per ann. &c., 282l. p'ann.
•			•	•	•	•	•		•	

POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880-continued.

						s	ALAR	IES	1. AND	WAGE	8.		2. Allowance	3.	4. Poundage	5.
POST '	r o w	n s			Post-	8.1	tmasters id eceivers.	C _l e and M Offi	rks edical cers.	to Postu	Stampers, ingers, Carriers, or Carriers, owances asters for iry, &c.	Incidental Salaries, and Wages of Substitutes.	for Assistance.	Travel-	on Sale of Postage Stamps.	Rent.
						No.	Amount.	No.	Amount.	No.	Amount.		<u> </u>			
					£.		£.	1	£.		£.	£.	£.	£.	£.	£
Brougl	at forwa	rd -	-	-	21,155	2,105	20,246	400	32,586	2,122	119,424	-	4,804	-	1,191	1,080
islehurst			-	-	120	9	128	-	-	13	723	-	60	-	20	-
horley -			-	-	125	13	111	-	-	10	449	-	65	-	2	-
hristehurch		•	-	-	65	3	15	-	-	6	254	-	. 35	-	15	-
humleigh			-	-	50	7	97	-		8	447	-	. 10	-	7	-
iren cest er	-	-	-	-	150	13	96	1	86	13	543	-	- 40	-	4	-
levedon -	-	-	•	-	100	3	35	-	-	6	331	-	- 50	-	22	-
litheros	•	-	-	-	90	10	62	-	_	5	319	-	- 30	, -	10	-
lobham .	-	-	-	-	50	2	10	-	_	6	220	-	- 15	-	7	-
oekermouth	-	-	-	-	90	5	50	-	-	6	399	-	- 46	-	17	-
Solchester .	-	-	-	-	+261	59	649	12	780	25	1,597	-	- 25	-	12	-
Coleford		-	•	-	70	6	32	-	-	7	238		- 25	-	10	
olre -	-	•	-	-	70	4	22	-	-	4	. 165		- 15	-	10	
ongleton	•	-	•		80	6	56	-	-	8	359	-	- 60	-	18	
Conway -		-	-	-	85	23	409	-	-	15	989	-	- 50	-	13	
Corwen -		-	-	•	80	22	204	-	-	12	634	-	- 50	-	8	
Coventry	-	•	•	-	296	21	187	8	558	26	1,246	-		-	5	
Cowbridge	-	÷	٠.		60	6	41	-	-	8	281		- 25	-	ė	
Cowes -	-	•	-	•	150	4	26	-	-	5	256	-	- 76	-	21	
rawley	-	-	•	-	†105	12	102	_	-	7	529	-	- 40	-	12	
Carri	16				23,272	2,333	22,578	421	34,010	2,312	129,344	_	- 5,521	- -	1,413	1,0

^{*} The Postmaster is also in receipt of a Superannuation Allowance of 150 L per annum as a late clerk in the General Post Office, and the amount is provided for in Sub-Head (I.).

provided for in Sub-Head (1.).

Note,—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (6.).

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 81 March 1980—continued.

6.	7.	8.	Ī	9.		Salaries of	Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.
Water,				Incidental	Total Amount	1	Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
Fire	Fuel		Ī	Expenses (including Allowance	required for		Annual
Insurance,	and	Stationer	y.	to Postmasters	Establishment	Towns.	Force. Minimum. Increment. Maximum.
Tithes.	Light.			for Office Expenses).	for 1879–80.	Chislehurst -	4 Letter Carriers. &c 16 s. per week 1 s. 18 s. 18 s. 18 s. per week. 2 Ditto 16 s. a week.
£.	£.	£.		£.	£.		4 Auxiliaries 14 s. per week. 1 Ditto 13 s. a week.
2.	٠.	~					Extra Allowances 15 s. 6 d. p' wk. 2 Rural Letter Carriers 105 l. per ann.
-	-		٠	5,782	206,268		Allowance to Postmaster for Rural Delivery 16 s. a week.
		١	.		1,051	Chorley -	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 180 l. per ann. 2 Letter Carriers, &c 14 s. per week 1 s. 18 s.
		j			,	Chorley -	1 Auxiliary 12 s. per week.
		i	-				1 Ditto 7 e. per week. Extra Allowances 1 s. per week.
-		• •	٠	21	773		6 Rural Letter Carriers 237 l. per ann.
			-				Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 69 L per ann.
_	_	l	.		384	Cirencester -	1 Clerk 20 s. per week 1 s. 33 s. 3 Letter Carriers 14 s. per week 1 s. 18 s.
							1 Auxiliary 7 s. per week.
		i	١				Extra Allowances 1 s. per week. 9 Rural Letter Carriers 342 l. per ann.
-	-		-		611		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 40 l. p' ann.
		1	-			Clevedon -	3 Letter Carriers, &c 14 s. per week 6 d. 16 s. 1 Auxiliary Letter Carrier 14 s. per week.
_	_	΄	.	40	959		1 Ditto 7 s.
		!	1	•			Extra Allowances 1 s. 6 d. p' wk. 1 Rural Letter Carrier 39 l. per ann.
1			-				Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 110/. p' ann.
-	-	-	٠ ا	•	538	Clitheroe -	l Letter Carrier, &c 16 s. per week 1 s. 20 s.
j		l	1				Allowance to Postmaster for Delivery 23 s . per week. I Auxiliary Letter Carrier 13 s. 6 d. p' wk.
1 _		١ ـ .	- 1		511		1 Ditto 7 s. per week.
							Extra Allowances 1 s. 6 d.per wk. 2 Rural Letter Carriers 11 l. 6 d.per ann.
1		j	١				Allowance to Postmaster for Rural Delivery - 14 s. a week. Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 43 l. per ann.
-	-	-	-	•	302	0.1.1	1 Clerk (1st Class) 120 l. per year 5 l. 150 l.
1		1				Colchester	2 Clerk (2nd Clase) 90 l. per year - 4 l. 110 i.
			_		602		3 Clerks 20 s. per week 1 s. 6 d. 33 s. (6 s. of the wages of one Clerk is provided for in the Telegraph Estimates.
_		l	1				Sub-head (G.).
			1				5 Sorting Clerks - 18 s. per week 1 s. 6 d. 25 s. 8 Letter Carriers, &c 16 s. per week 1 s. 20 s.
-	-	-	-	111	3,455		1 Auxiliary 8 s. per week, 2 Ditto 6 s. per week.
•			Ì	y I			2 Ditto 6 s. per week. Extra Allowances 16 s. per week.
] _	_	_	-		3 75		1 Medical Officer, 8s. 6d. a man 10l. 14 Rural Letter Carriers - 497 l. per ann.
			١				Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 616 l. p'ann
			-			Colne -	1 Letter Carrier, &c 14s. per week 1 s. 18s.
-	-	-	-	•	282		1 Auxiliary 11 s. pet week. 1 Ditto 7 s. 6 d. p' week.
1					•		Extra Allowances 1 s. per week. 1 Rural Letter Carrier 37 l. per ann.
_	-	-	-		573	l	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 317. per ann.
		İ				Congleton -	2 Letter Carriers, &c 12 s. per week 6 d. 16 s.
!					1,496		1 Auxiliary 9 s. per week. 5 Rural Letter Carriers 218 l. per ann.
-	-	•	-	•	1,480		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 L per ann
1		1	1			Conway -	2 Sub-Office Letter Carriers 14 s. per week 1 s. 18 s. per week. (Llandudno).
-	· _	-	-	• •	976		Allowances to Postmaster for Delivery 28 s. per week.
Į		1					Extra Allowances 1s. 6 d. p' week. 13 Rural Letter Carriers 489 l. per ann.
1				80	2,372		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 335 l. p' ann.
-	-	1 -		- *	-,-,-	Coventry -	1 Clerk 100 l. a year - 5 l. 140 l. 1 Ditto 80 l. a year - 3 l. 100 l.
1 .		İ					5 Sorting Clerks 20 s. per week 1 s. 25 s.; thence by
-	-	-	-	•	416		Half of the wages of one Sorting Clerk is provided for in the Telegraph
1		1					Estimates, Sub-head (G.). 7 Letter Carriers, &c 16 s. per week 6 d. 20 s.
-	-	-	-		529		3 Ditto 14 s. per week.
j i			-				1 Ditto 12 s. per week.
	_	_	-		779		4 Auxiliaries 7 s. per week.
-	_		-	· -			Extra Allowances 14s. per week. 1 Medical Officer, 8s. 6d. a man 14l. a year.
			_;				10 Rural Letter Carriers - - 431 t. per ann. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 182 t. p'ann.
-	-		- 1	6,034	223,252		Trecary Amountees to Sus-Localisaters to College for Delivery, e.c., 102 f. p and.
1		l	•		!	ı	

† Including 25 & compensation for loss of Private Box and Bag Rents.



POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

		٠						SALAF	IES	1. AND V	V A G E	S.		2.	3.	4.	5.
POST	гт	O₩	n s.			Post-		stmasters and Receivers.	and	lerks Medical ficers.	Me Lette Rural Le and A to Pos	s, Stampers, mengers, r Carriers, etter Carriers, illowances mastera for very, &c.	Incidental Salaries and Wages of Substitutes.	for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
							No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.				
	ough	t forw	rard	•	-	£. 2 3, 272	2,333	£. 22,576	421	£. 34,010	2,812	£. 129,344	£.	£. 5,521	£. -	£. 1,413	£. 1,080
rediton	-	•	•	-	-	*127	21	279	-	-	15	1,166	-	†60	-	17	-
Crewo –	•	-		-	•	140	8	59	10	742	17	930		-	-	1	-
rewkerne	-	•		-	-	70	7	91	-	-	6	203		25	-	12	-
Crickhowell	-	•		•	•	50	3	9	-	-	6	185		10	-	7	-
Cricklade	•	-		-	•	30	3	20	-	-	3	110		10	-	5	-
romer -	-	•	•	-	-	80	2	12	-	-	2	72		40	-	11	-
royd on -	-	•		•	١.	372	20	226	10	819	62	2,984		‡ 10	-	6	140
ullompton	•	•	•	-	•	90	11	148	-	-	8	412		40	_	4	-
arlington	-	-	•	-	-	417	62	505	13	1,016	24	1,915		-	-	17	-
artford -	•	••	•	•	-	145	12	112	-	-	6	619		80	-	22	-
artmonth	-	•	•		-	§10 4	3	38	-	-	6	200	-	45	-	16	-
arwen	•	-	•		-	90	2	8	-	-	8	280		50	-	3	-
ventry	£ .	•	-		-	70	12	84	-	-	7	282		38	-	11	-
wlish -	•	•	•	•	-	70	1	3	-	-	3	143		35	-	17	-
Carri	ied fo	rward	-		.	25,127	2,500	24,172	454	36,587	2,485	138,845		5,964		1,562	1,220

[•] Including 7 l. compensation for loss of Private Box and Bag Rents.

† Including Allowance to Morchard Bishop Sub-office of 10 L a year.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in England and Wales, Year ending 31 March 1880—continued.

в.	7.	8.		9.	Total Amou	nt Salarie		lerks, Wages of Sorters, Letter (
Water, Fire	Fuel			Incidental Expenses (including Allowance	required for each Establish-			Carriers (including Auxiliarie			
Insurance, and Tithes.	and Light.	Statione	P	to Postmasters for Office	ment for 1879–80.	Town	B. 	Force.	Minimum.	Annual Increment.	Maximum
			1	Expenses).	10/9-80.	Crewe .	•	l Clerk 2 Ditto	130 l. a year - 90 l. a year -	5 L 4 L	160 L 110 L
£.	£.	£.	ļ	£.	£.			7 Sorting Clerks	20 s. per week	1 s.	24 s., thence
	-	•		6,034	223,252	1		The Wages of one Sorting	' g Clerk are provi nates, Sub-head (ded for in th	1 s. 6 d. to 30 e Telegraph
-	-				1,649	İ		l Auxiliary	16 s. per week	18.	22 s. 14 s. per weel
		ļ				1		1 Ditto 3 Ditto		• -	12 s. per wee
1		l				l		1 Ditto			9 s. per week 8 s. per week
-	-			83	1,855			Extra Allowances 3 Rural Letter Carriers		-	13 s. per wee
								Allowance to Postmas Weekly Allowances to Sub-Posts	ter for Runal Del masters & others fo	10 -	
_ 1	_	l			401	Croydon -	-	1 Clerk	120 l. a year - 1	5 l. 1	150 L
i				[401	İ		Z Cierks	90 / 5 2555	4 2 1	110 %
İ						İ		3 Sorting Clerks, 1st Section 20 l. a year of the Wages of	f one Sorting Cla	rk is provide	35 s. ad for in the
]		İ				ł		Telegraph 4 Sorting Clerks, 2nd Section		ead (G.).	or 101 III 6110
-	-		1		261			AUSDECKOT OF LETTER CAPPIAGE Fra	20 s. per week 20 s. per week	1 s. 1 s.	25 s. 25 s.
1								THE LEGIC Carriers, &c.	18 s. per week	14.	23 s.
- 1							i	2 s. a week of the Wages of on	18 s. per week	l s.	28 s. the Toleanon
_	_		١.		175					3.).	ene reregrah
1				_	.,,			Allowance to Postmaster for De Extra Allowances	elivery -		14 s. per week
l			-					2 Auxiliaries 15 Ditto			13 s. per wee
1			1				- 1	3 Ditto -	• • •	• . •	12 s. a week.
- 1	-		-		215		1	1 Medical Officer, 8 s. 6 d. a n	nan -		7 s. per week 21 l.
							ŀ	14 Rural Letter Carriers - Weekly Allowances to Sub-Postm	asters & others for	Delivery &c.	
1						Darlington	-	1 Clerk	140 l. a year -		,
-	-		1	100	4, 657			4 Sometime City	100 /. a year -	- 1	130 <i>l</i> .
j			1	i	İ		1	3 Softing Clerks, 2nd ditto -	27 s. per week 20 s. per week		35 s. 25 s.
ľ							1	10 Letter Carriers, &c.	10 1		22 s.
_	_		1 .	_	694		1	Allowance to Postmaster for Del 1 Auxiliary	ivery -		26 s. per weel
l	1		-					1 Ditto			14s. per weel 11s. per weel
1	1			ł			- 1	Extra Allowances			8 s. per week.
l	1		1	1	Ī			1 Medical Officer, R. R. R.	a -		10 s. 6 d. p'w 11 l. a year,
-	-		1	171	4,041		1	11 Rural Letter Carriers - Weekly Allowances to Sub-Postm	asters & others for		
!			1	ĺ		Dartford -	•	3 Letter Carriers, &c. 11	80 man		
1	1				1		1	Allowance to Postmaster for Deli- Extra Allowances	very		18 <i>s.</i> 7 <i>s.</i> 6 <i>d.</i> a wee
-	-	• •	-	-	978		i	3 Rural Letter Carriers			10 s. per week
ļ	1		ł					Allowances to Postment	er for Rural Deli		248 <i>l.</i> p'annu week.
	1		1		- 1	Danman		ocaly information to Sub-Postma	sters & others for I	Delivery, &c.,	185 L p'annu
_	_		_	_	403	Darwen -	•	2 Letter Carrier, &c Allowance to Postmaster for Deli	16 8.		20 s. per week
1	-		1	-			- 1	2 Auxiliaries			8s. a week. 12s. per week
1	-							\$ Ditto Extra Allowances		1	88. per week.
1			1	ļ			- 1	1 Rural Letter Carrier			l <i>s.</i> 6 <i>d.</i> p'wee 31 <i>l.</i> per annu
-	-		-	-	43]	Derby -	-	1 Clerk	160 /. a year -	_ 1	200 Z.
	- 1		١.					6 Clerks -	100 La year -		140 i.
- 1	1			İ				15 Sorting Clerks, 2nd ditto - e	27 s. 6 d. p'week 20 s. per week	1 s. 6 d. 3	5 s.
l			1	i			1	Inspector of Letter Carriers, &c. 2	7 s. 6 d. p' wk.		26 s. 35 s.
-	- 1	• •	-	-	585			With further rise, after	18 s. per week	1.	22 - 7
- 1	1			.	1			Truck and to I definitished tol. Oue	Stamper i	= vice, to 25 &	
l	1		1	}	i			9 Porters -		}	17 s. per week
	}				I			9 Auxiliaries			9 s. per week. 6 s. a week.
-	-	- ,-	-	-	268		1	Extra Allowances 1 Medical Officer, 8 s. 6 d. a ma			19 s. per weel
	!_		-					Allowance to Postmaster for I	Rural Deliver		30 <i>l.</i> per year. 18 <i>s</i> . per week
1	1		1		1		1	14 Rural Letter Curriers _ !		1 4	?# Q 1"
_	- 1	-		6,388	239,865			Weekly Allowances to Sub-Postms			

[‡] Caterham Valley Sub-office.

 $[\]S$ Including 14 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

				SALAF	RIES	I. AND	W A G	E S.		2.	3.	4.	5.
	POST TOWNS.	Post-		stmasters and Receivers.	and	lerks Medical fficers.	Lette Rural Le and A to Pos	s, Stampers, sengers, r Carriers, etter Carriers, allowances tmasters for very, &c.	Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel-	Poundage on Sale of Postage	Rent.
-			No.	Amount	No.	Amount.	No.	Amount.				Stamps.	
				£.		£.		£.	£.	£.	£.	£.	2
	Brought forward	25,127	2,500	24,172	454	36,587	2,485	138,845		5,964	-	1,562	1,220
Deal		135	5		-	-	6	262		70	-	1	
Derby	, <u> </u>	510	98	706	3 5	2,833	54	3,827		-	-	17	-
Dereha	am	130	34	313	-	-	19	946		90	-	7	-
Devise	B	135	14	170	-	-	9	394		96	-	4	-
Devonj	port	*330	9	118	8	506	21	765		-	-	2	111
Deweb	ury	203	9	76	2	92	20	824		50	•	4	90
Dies	• • • •	60	7	52	_	-	4	228		20	-	13	-
Doncas	eter	. 240	28	200	7	465	19	1,196		-	-	6	80
Dorche	ester (Dorset)	205	36	296	1	70	20	964		70	-	4	-
Derk in	ng	132	13	135	1	47	10	753	- •	80	-	5	-
Dougle	as Isle of Man	200	28	304	1	85	17	1,138		37	-	4	-
Dover	• • • • •	300	10	98	7	554	14	749			7.	. 5	10
Dowlain	is	80	-	-	-	_	3	125		25	-	8	-
dawcQ	am •	80	11	74	-		8	358		30	-	15	-
Driffiel	ld	70	6	38	-	-	5	292		15	-	18	-
Dro itwi		†91	4	22	-	-	8	395	• •-	40	-	17	-
Dudley		205	13	154	2	125	11	852		120	-	1	-
	Carried forward	28,242	2,825	26,974	518	41,364	2,733	152,913		6,707	-	1,696	1,511

^{*} Including 50 l. for loss of Official Residence.



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880—continued.

_				1	, 	<u> </u>				
	6.	7.	8.	9.		Selemine of City	mks Warres of Soutens Totton	Comiono ka (a4	costein Aff	ou in Details
1]	F	Total Amount		erks, Wages of Sorters, Letter	Carriers, e.c., (at	certain On.e	es in Detail).
1	Water,	İ		Incidental Expenses	required for	1				
	Fire	Fuel		(including	each	[The Letter	Carriers (including Ausiliarie	es) are supplied u	ith Uniform	Clothing.]
		4	Otation	Allowauce	Establishment		·	1		_ :
	Insurance,	and	Stationery.	to Postmasters		Town.	Porce.	Maximum.	Annual	Minimum.
	and	Light.		for	for	10**11	10.00	1	Increment.	
	Tithes.			Office Expenses).	1879-80.	Danasant) Clark	1007		1907
į				Expenses).		Devonport -	1 Clerk 6 Clerks	100 l. per year 20 s. per week	5 L 1 s.	130 <i>L</i> . 25 s., thence by
1	i		i .	_	ĺ			1 s. 6 d. to	30s.; the f	ret to rise to 33 &
	£.	£.	£.	£.	£.		8 Letter Carriers, &c	16 s. per week	6 d.	20 s.
		_		6,388	239,865		1 Ship Letter Carrier 3 Auxiliaries			16 s, per week.
				3,555	200,000		2 Ditto			7 s. per week.
	1						4 Auxiliaries Extra Allowances			6 s. per week.
	_ 1	_		25	539		1 Medical Officer, 8 s. 6 d. a	man		8 s. per week. 8 s. a year.
		_		20	009		3 Rural Letter Carriers -			108 l. a year.
	ì						Weekly Allowances to Sub-Post	masters & others fo	r Delivery, &	c., 16 L a year.
	l . I			245	0.100	Dewsbury		26 s. per week		
	-	_		240	8,138		Allowance to Postmas 201. a year of the Allowance for			
	!		1					mates, Sub-head (
	! !			-			2 Sorters 4 Letter Carriers, &c	18 s. per week	1 s. 6 d.	25 s. 6 d.
	-	-		50	1,536		7 Auxiliaries	16 s. per week	1 &	20 s. 12 s. per week.
	ŀ						3 Ditto			8 s. per week.
	1		1	_			4 Rural Letter Carriers -		- Deliment	167 /. per year.
	-	-		55	854	_	Weekly Allowances to Sub-Pos		• •	• •
	1					Doncaster	1 Clerk 5 Sorting Clerks	100 l. per year 20 s. per week	5 l. 1 s. 6 d.	130 L 33 s. (one rising
	!				l			50 0. Par mac-		to 36 s.)
	-	-		73	1,905			16 s. per week	ìø.	20 s.
	İ						Allowance to Postmaster for 1 Auxiliary	Dehvery -		13s. a week. 10s. per week.
	1				1		4 Ditto			7 s. per week.
	-	-		45	1,384		Extra Allowances			7 s. 6 d. p' wk.
				İ	1		1 Medical Officer, 8 s. 6 d. a 9 Rural Letter Carriers -	man	• . • !	8 <i>l.</i> 463 <i>l.</i> a year.
	1						Weekly Allowances to Sub-Posts	nasters & others fo	r Delivery, &	c., 334 l. p' year.
	-	-	-		373	Dorchester -	1 Clerk	20 s. per week	1 s.	24 s., thence by
				ļ						1 s. 6 d. to 30 s.
							5 Letter Carriers, &c Allowance to Postmaster for	14 s. per week	18.	18 s. 16 s. per week,
	_	_		33	2,220		2 Auxiliaries			6 s. per week.
		1			3,233		Extra Allowance			7 s. per week.
					1		13 Rural Letter Carriers - Weekly Allowances to Sub-Posts	naster, and others i	or Delivery A	468 /. per year.
	_	_		60	1,689	Dorking	1 Clerk	18 s. per week	1 s. 6 d.	30 s.
	ŀ				1,000	During	3 Letter Carriers		6 d.	17 8.
							Allowance to Postmaster fo	r Delivery -		18 s. a week.
	_	_		55	1,207		I Auxiliary Extra Allowances			11 s. per week. 22 s. per week.
				30	1,207		6 Rural Letter Carriers -			268 L per ann.
				'			Weekly Allowances to Sub-Postn		•	•
	_			74	1,851	Douglas (Isle of	l Clerk	25 s. 16 s.	1 s. 6 d.	32 s. 6 d.
	_	_		,-	1,001	Man.)	8 Letter Carriers, &c.	14 5.	6 d. 6 d.	20 s. 18 s.
							1 Auxiliary			7 s. per week.
				40			Auxiliary, 8 s. per Allowance to Postmaster for De	week, from 1 Ju	ne to 1 Octob	er. Jan to 1 Chataban
	_	-	• •	48	1,764		Extra Allowances	ivery, 148. per w		14 s. per week.
	ŀ				1	:	7 Rural Letter Carriers -	l I		261 l. a year.
	i		Ì				Weekly Allowances to Sub-Posts		•	•
	-	-		•	238	Dover	l Clerk l Ditto	110 l. per year 80 l. per year	, 5 l. 3 l.	130 <i>l.</i> 100 <i>l</i> .
					1		4 Sorting Clerks	18 s. per week	1 s. 6 d.	33 4.
	· •						8 Letter Carriers, &c	16 s. per week	1 s.	20 s.
-	-	-			5 5 7		l Auxiliury l Ditto		•	10 s. per week. 9 s. per week.
- }						Í	Extra Allowances			8 s. per week.
,	1				ł			nan		10 l. a year.
;	-	-			433		4 Rural Letter Carriers - Weekly Allowances to Sub-Post	mesters & others 6	r Delivery &	135 /. per year.
*							•	16 s. per week	l s.	18 s.
,	1					Dowlais	1 Auxiliary •			9 s. per week.
,	-	-	•		565		Extra Allowances			3 s. per week.
r					l	Dudley	2 Clerks	18s. per week	1 s. 6 d.	30 .
	_	_		58	1,512		5 Letter Carriers, &c	16 s. per week	1 8.	20 s. 16 s. a week.
,					,		l Auxiliary			ll s. per week.
1	-					•	1 Ditto			6 s. per week.
	_	_		7,206	266,610		Extra Allowances 3 Rural Letter Carriers -			3 s. 6 d. p' week. 183 l. per year.
1							Weekly Allowances to Sub-Post	masters & others	or Delivery.	
	, '	,	٠ ،			•			,-	,

[†] Including compensation for loss of Private Box and Bag Rents, 10 %. 20 s.



POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880-continued.

					1.				2.	3.	4.	5.
POST TOWNS.	Poet-	Letter	stmasters and Receivers.	C and Of	lerks Medical	Sorters, Mes Letter Rural Let and A to Post Deliv	Stampers, sengers, Carriers, ter Carriers, llowances masters for ery, &c.	Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
	<u> </u>	No.	Amount.	Nú.	Amount.	No.	Amount.					
Brought forward	£. 28,242	2,825	£. 26,974	518	£. 41,364	2,733	£. 152,913	£ .	£. 6,707	£. -	£. 1,693	£. 1,511
Oukinfield	70	-	-	-	-	4	163	-	20	-	9	-
unstable	70	7	59	-	-	8	380	-	30	-	11	-
ourham	230	35	274	6	322	14	1,296	-	-	-	4	_
Dursley	60	5	42	-	-	6	199		30	-	5	-
asingwold	65	12	75	-	-	3	221	•	20	_	7	-
astbourne	155	5	41	-	-	8	597		140	-	1	-
ast Grinstead	70	9	45	-	-	7	523	- •	70	-	17	_
celeshali	40	3	12	-	-	6	258		15	-	6	-
denbridge	95	8	57	-	-	7	421		35	-	10	-
dgeware	45	-	-	-	-	2	78	- •	-	-	3	-
l y	107	13	104	-	_	13	558	-	70	-	2	-
msworth	70	4	41	-	-	. 5	233		30	-	5	-
afield	90	1	6	-	-	9	385	-	30	-	15	-
metene	40	4	32	-	-	3	179	-	10	-	3	-
pping	60	1	5	-	-	5	239	-	25	-	7	-
psom	130	6	77	1	60	11	582		25	-	2	-
sher	50	1	4	-	-	5	190	-	20	-	15	-
vesham	•115	6	33	-	-	7	321	-	40	-	21	-
xeter - • •	†650	42	11480	26	1,991	43	2,610	-	-	-	7	102
xmouth	‡103	4	67	-	-	6	313		35	-	14	-
ye	50	6	54	-	-	4	169		10	-	8	
akenham	95	7	27	-	-	7	313		40	-	16	
almouth	205	3	35	1	94	8	. 304		102	-	1	
areham (Hants)	115	7	55	-	-	9	408	-	80	-	11	
aringdon	§156	18	195	-	-	12	536	-	65	-	15	
arnborough Station	¶ 210	16	285	2	109	12	959		*95	-	20	
arnham (Surrey)	130	13	82	-	-	10	685		90	-	4	
Carried forward •	31,518	3,061	29,161	554	43,940	2,967	165,963		7,834	_	1,932	1,613

[•] Including 15 l. compensation for loss of Private Box and Bag Rents.

¶ Including 10 l. to Sub-Postmaster of Aldershot Camp.

Able.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).



[†] To present holder only.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	1	1	AND and Wales, Year en			
			Incidental	Total Amount		lerks, Wages of Sorters, Letter C		-	
Water, Fire	Fuel	Stationery	Expenses (including	required for	The Letter	Carriers (including Auxiliaries	e) are supplied wi	ith Uniform	Clothing.]
Insurance,	and	omuonery.	Allowance to Pestmesters	each Establishment	Town.	Force.	Minimum.	Anneal Increment.	Maximum.
and Tithes.	Light.		for Office	for	Dukinfield	2 Letter Carriers, &c	18 s. per week	1 8.	21 8.
			Expenses).	1879-80.		1 Auxiliary 1 Ditto	100. pc. west	: ":	12 s. per week. 8 s. per week.
	_				1	Extra Allowances			2s. 6 d. p' week.
£.	£.	£.	£. 7,206	£. 266,610	Durham	1 Clerk	90 La year - 20 s. per week	47.	110 L 25 s.; thence by
			,,===	200,010		l Clerk	Zoo. per weez		1 s. 6d, to 30 s. 10 s. per week,
-	-			262		4 Letter Carriers, &c. Allewance to Poetmaster for De	18 s. per week	1 8.	22 s. 19 s. per week.
_	_			550		I Auxiliary	alvery -		9 s. per week. 6 s. per week.
					<u>.</u>	1 Medical Officer, 8 s. 6 d. a	man		7 L per year. 429 L per year.
-	-		125	2,251	l	Weekly Allowances to Sub-Post		or Delivery, &	
_	_			396	Eastbourne -	5 Letter Carriers Allowances to Postmaster for D	16 s. per week	1 s.	20 s. 37 s. per week.
									9 s. per week. 14 s. p'wk. each.
-	-	-	-	388		Extra Allowances 2 Rural Letter Carriers -			14 s. per week. 56 l. per year.
_	_		46	910		Weekly Allowances to Sub-Post	masters & others fo	Delivery, &	
			-		Ely	l Letter Carrier l Auxiliary	14 s. per week	6 d.	18 s. 19 s. per week.
-	-	• •	• •	725		1 Ditto 1 Ditto		- :	14 s. per week. 7 s. per week.
_	_			331		l Ditto Extra Allowances		- :	6 s. per week. 8 s. per week.
						8 Rural Letter Carriers Weekly Allowances to Sub-Pose	masters & others fo	or Delivery, 8	284 /. per year.
-	-	- -	-	618	Enfield	5 Letter Carriers, &c	16 s. per week	10.	20 .
_	_			126		l Auxiliary 2 Auxiliaries	• • •	: :	8 s. per week. 7 s. per week.
		:		120		1 Rural Letter Carrier - Allowance to Postmaster for De	divery		37 l. per vear. 18 s. p' week.
-	-	-	3 0	871		Extra Allowances	• •		l s. per week.
_	_		_	379	Epsom	1 Clerk 3 Letter Carriers, &c	18 s. per week 14 s. per week	1 s. 1 s.	25s. 18 s.
1				0,0		l Auxiliary Extra Allowances			11 s. per week. 9 s. 6 d. p' week.
-	-	• •		526	:	7 Rural Letter Carriers - Weekly Allowances to Sub-Posts	nasters & others for	- r Delivery, &c	286 l. per year, ., 104 l. per year,
-	- '			264	Exeter	1 Chief Clerk	140 <i>l</i> . per year	6 l.	180 <i>l</i> .
-	_			336		3 First Class Clerks - 7 Sorting Clerks, 1st Section	100 l. per year 27 s. per week	5 l. 1 s. 6 d.	130 l. 35 s.
_	_		43	919		(One of these Clerks remains 14 Ditto, 2nd Section -	18 s. per week	1 s. 6 d.	25 s.
				279		1 Inspector of Letter Carriers 16 Letter Carriers, &c	27 s. per week 16 s. per week	1 s. 6 d. 1 s.	35 s. 21 s.
	-	-	-			Extra Allowances		: :	12 s. per week. 9 s. per week.
-	-	-	-	530		1 Medical Officer, 8 s. 6 d. a m 15 Rural Letter Carriers -		_: :	25 . per year. 596 L per year.
-	-		217	6,057		Allowance to Postmaster for Weekly Allowances to Sub-Postm			16 s. per week. ., 690 l. p' year.
-	-			532	Falmouth	1 Clerk Additional Allowance to Clerk	20 s. per week	1 s.	30 e. 7 e. per week.
-	-			291		3 Letter Carriers, &c 2 Auxiliaries	14s. per week	6 d.	16 s. 7 s. per week.
-	_			491		Extra Allowances 3 Rural Letter Carriers -	::::		12 s. per week. 114 l. per year.
_	_		56	797	Farnborough Sta-	2 Clerks	18 s. per week		30 s.
_					tion.	2 Letter Carriers at Alder- shot Sorting Office.	16 s. per week		18 s.
-	-	-	- 1	669		Extra Allowances 10 Rural Letter Carriers -			13 s. per week. 405 l. p' year.
-	-	-		687	7	Weekly Allowances to Sub-Posts			
-	-		23	1,701	Farnham -	Allowance to Postmaster for 1	16 s. per week Delivery	1 s.	18 s. 14 s. per week.
-	-		43	1,034		1 Auxiliary 7 Rural Letter Carriers -			8 s. 6 d. p' wk. 319 l. per year.
			7,789	289,750		Including Allowance to Post Weekly Allowances to Sub-Post			
-	-		1,100	400,100		•	•	-	•

‡ Including 13 l. Compensation for loss of Private Box and Bag Rents. § Including 26 l. Compensation for loss of Private Box and Bag Rents.

| Including 2 l. 9 s. Compensation for loss of Private Box and Bag Rents at Alphington S.O.



POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880—continued.

							SALAR	IES	L AND	WAGE	s.		2.	3.	4. Poundage	5.
POST	T O	wn	r S.		Post- masters.	4	ostmasters and Receivers.	and A	erks Medical icors.	Mess Letter Rural Let and Al to Posts	Stampers, engers, Carriers, ter Carriers, lowances nasters for ery, &c.	Incidental Salaries, and Wages of	Allowance for Assist- ance.	Travel-	on Sale of Postage Stamps.	Rest.
						No.	Amount.	No.	Amount.	No.	Amount.	Substitutes				
		- ,			£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought	forw	ard	• . •	-	31,518	3,061	29,161	554	43,940	2,967	145,963		7,834	-	1,932	1,613
rembum	•	•	•	-	100	7	85	-	-	10	456		50	_	25	-
же Ноцзек	•	•	•	-	120	16	144	-	-	8	480		75	-	6	-
arry Hill -	•	•	<u>.</u>	-	100	22	198	-	-	. 5	602		75	-	8	-
int -	-	•	-	-	106	23	260	-	-	18	804		60	-	10	-
dkingham	•	-	•	-	6 0 ·	7	42	-	-	5	280		-	-	1	-
olkestone	-	•	-	-	254	6	121	2	*176	11	756		†115	-	5	54
rome -	-	-	-	-	150	7	61	-	-	18	514	-	90	-	5	-
ainsborough	•	•	-	-	127	10	76	-	-	9	432		80	-	4	-
ateshead	•	•	-	-	200	13	82	4	238	13	921		-	-	3	11
ilastonbury		-		-	70	4	35	-	-	. 6	248		20	-	10	-
Houcester	-	-	•	-	§ 4 40	30	388	20	1,686	49	2,419		-	-	5	10
Godelming	•	-	•	-	115	-10	60	-	-	9	461		60	-	5	-
∃oole -	•	-	-	-	106	10	86	-	25	1	186		56	-	18	-
Gasport -			•	•	190	. 5	37	2	172	8	344		20	-	1	-
Grantham	•	•.	•	-	201	40	277	2	172	14	974		55	5 _	11	-
Gravesend	•	•	•	•	245	9	73		3 222	15	870		. -	-	2	-
Grimsby	•	•	-	•	210	15	182		8 265	2 2:	2 1,072	-	- -	-	2	-
Carrie					34,306	-	-			-	_	-		-		-

Including half wages of one Telegraphist at Shorncliffe Camp, who is borne on the Telegraph Establishment, Sub-Head (G.). † Including 25 l. to Sub-Postmaster of Shorncliffe Camp. † Including 8 l. for office expenses at Shorncliffe Camp.

ncluding 25 l. to Sub-Postmaster of Sub-Rostmast

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.						
Water,	Fuel		Incidentel Expenses	Total Amount required for	Salaries of C	lerks, Wages of Sorters, Letter	Carriers, &c. (at	certain Office	es), in Detail.
Fire Insurance, and	and Light,	Stationery.	(including Allowances to Postmusters	each Establishment for	[The Lette	er Carriers (including Auxiliari	es) are supplied t	cith Unifor	n Clothing.
Tithes.			for Office Expenses).	1879-80.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£	£.	£.	£.	Faversham -	2 Letter Carriers Extra Allowances	16 s. per week	1 s.	18 s. 3 s. per week
-			7,789	289,750		8 Rural Letter Carriers - Weekly Allowances to Sub-Pos	tmasters & others	or Delivery,	328 L per year. &c., 26 L p' year
-	_			666	Folkestone -	(The First Clerk rises to 1 Sorter and Stamper -	17 s. per week	1 s. 6 d. 1 s.	33 s. 21 e.
-	-		40	865		Allowance to Postmasters for Allowance for I Auxiliary from	Delivery, &c 1 July to 31 Oct	l s.	20 s. 22 s. per week. 7 s. per week. 28 s. 6 d. p' wk
_	-			978		Ditto (from 1 July to 31 Oct 5 Rural Letter Carriers - Weekly Allowances to Sub-Post	ober) -	or Delivery, &	4 s. per week.
-	-			1,234	Gateshead	3 Clerks (The First Clerk rises to 3	{ 20 s. per week, thence by 5 s.)	1 s. 6 d.	25 s. 30 s.
-	-			383		7 Letter Carriers, &c Allowance to Postmaster for I 6 Auxiliaries Extra Allowances	18s. per week Delivery, &c	18.	21 s. 36 s. per week. 9 s. per week. 4 s. per week.
-	-		‡3 9	16مر1		1 Medical Officer, 8 s. 6 d. a m Allowance to Postmaster for i Weekly Allowances to Sub-Post	Rural Letter Cari	riers - or Delivery,	9 l. per year. 222 l. per year.
_	-		37	857	Gloucester -		160 l. per year 100 l. per year 27 s. per week	81. 51. 1s. 6 d.	200 l. 130 l. 35 s.
						18 Letter Curriers, &c 1 Supplementary Letter Carrie 6 Auxiliary ditto -	16 s. per week	1 s. 6 d.	25 s. 21 s. 12 s. per week. 9 s. per week.
-	-	• •	80	799		2 ditto ditto - Extra Allowances 1 Medical Officer, 8 s. 6 d. a n 22 Rural Letter Carriers -			6 s. per week. 28 s. 6 d. p'week. 23 l. per year.
-	-	• -	53	1,607	Gosport	Weekly Allowances to Sub-Posts 2 Clerks	masters & others fo 18s. per week	1 s. 6 d.	33 .
-	-			383		1 Auxiliary	14 s. per week	l s.	16 s. 7 e. per week. 6 e. per week. 4 s. per week.
-	-	• •	248	5,266	Grantham -		18 s. per week	for Delivery,	137 l. per year. &c., 29 l. p'year. 38 s.
-	-	:	43	747		(The Senior Clerk rising to 5 Letter Carriers, &c Bxtra Allowances 9 Rural Letter Carriers -	16 s. per week	1 8.	20 s. 8 s. 6 d. p' wk, 429 l. per year.
	_	_		473	Gravesend -	Weekly Allowances to Sub-Postin S Clerks (The First Clerk rises to 36	18 s. per week		c., 286 l. p'year. 33 s.
				"		6 Letter Carriers, &c 1 River Letter Carrier - 1 Railway Messenger	16 s. per week	1 8.	20 s. 18 s. per week. 20 s. per week.
-	-	•	60	824	·	1 Auxiliary			10 s. per week. 6 s. per week. 17 s. per week 216 l. per year.
-	-		104	1,794	Grimsby	Weekly Allowances to Sub-Postn 1 Clerk 1	nøsters & others fo 00 l. per year 20 s. per week	r Delivery, & 5 L 13	c., 159 l. p' year, 30 l. 30 s.
-	-		51	1,463		(Half the wages of one C Retime 10 Letter Carriers, &c		for in the Te 5.).) 1 s.	elegraph 21 s. per week.
-	-		58	1,7 3 6		1 Auxiliary 4 ditto 1 ditto Extra Allowances 1 Medical Officer, 8 s. 6 d. a ms	an -		14 s. per week. 9 s. per week. 7 s. per week. 4 s. per week. 6 l. per year.
	-	• •	8,602	811,841		6 Rural Letter Carriers - Weekly Allowances to Sub-Posts			239 /. per vear.

§ Including 100 L in lieu of Stamp Poundage.

Half wages of one Telegraphist, who is berne on the Telegraph Establishment, Sub-Head (G.).

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POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

						SALAF	RIES	1. AND	W A G	E 8.			2. 3.		4.	5.	
POST	T	O W	N 8.		Post-		stmasters and Receivers.	ani	erks Medical ficers.	Mes Letter Rural Le and A	Stampers, sengers, Carriers, itter Carriers, llowances masters for very, &c.	Incider Salari and Wage	es,	Allowance for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent
						No.	Amount.	No.	Amount	No.	Amount.	Substit	utes.			· · · · · · · · · · · · · · · · · · ·	
					£.		£.		£.		£.	£.	•	£.	€	£.	£.
Brough	t for	waid	•	-	34, 206	3,295	31,265	593	46,843	3,176	177,815	-	•	8,584	-	2,053	1,871
aorasey	-	•	•	-	140	4	44	2	146	19	744	-	•	52	-	1	-
fulldford	-	-	-	•	205	19	202	2	150	14	736	•	•	117	_	. 8	-
vishorough	-	-	•	-	50	3	17	-	-	1	198		•	35	-	7	-
alesworth	•	-	-	•	60	6	42	-	-	7	251	-	-	20	-	11	-
alifax -	•	-	•	•	355	28	217	9	604	32	1,774	-	•	-	-	7	8
aletead	•	•	•	-	110	13	144	-	-	8	324	-	-	55	-	14	-
arleston	•	•	•	•	70	8	42	-	-	8	374	-	•	20	-	10	-
arlow -	•	•	-	•	70	7	48	-	_	7	418	-	•	25	-	9	-
arrogate	•	•	•	-	120	3	18	-	-	10	413	-	•	120	-	1	10
arrow -	•	•	-	-	100	5	51	-	-	11	538	-	•	80	-	18	_
artlepool	•	•	•	-	107	1	5	-	-	2	141	-	•	75	-	-	-
arwich	-	•	•	•	*106	5	46	-	-	5	245		•	45	-	13	-
lestings	•	•	•	-	360	19	218	7	†634	33	1,743	-	-	-	_	5	7
[attield	•	-	-	-	60	1	12	-	-	4	248	-	•	25	-	7	_
favant -	•	•	-		GO	3	19	-	-	5	178	-	•	25	-	11	-
averfordwe	st	-	-	•	188	32	284	2	126	13	908	-	-	-	-	4	-
faverhill	-	•	•	-	50	4	34	-	-	8	120			13	-	10	
Carrie	ed fo	rward	•		36,517	1	32,708	615	48,503	3,359	187,168	Ren Per	-	9,243	-	2,189	2,13
Carrie	ed fo			 r Ali	i	* Includ	ing 6 l. co	mpensa	tion for lo	ss of Priv	187,168 ate Box and	Bag Ren for Tele	ts. grap		Sub-Head		2,1

POST OFFICE-(C.) Provincial Establishments in England and Wales, Year ending 31 March 1880-continued.

### ### ### ### #### #### #### #### ####		
Fire Fuel	ertain Office	s), in Detail.
Alterance and Light. Tithes. Light.		,,
Pottamater Circ Office		
Tithes. Colfice Expenses 1872-80. Towns. Force. Minimum.	rith Uniform	n Clothing.]
### Tithes. Expenses). Towns. Force. Mitnimum. £. £. £. £. £.	·	
2. 2. 2. 3. 3. 3. 3. 3.	Annual Increment.	. Maximum.
2. 2. 2. 3 1,511 3 3 2, per week 3 1,511 3 3 3 2, per week 3 3 3 3 3 3 3 3 3	. 1 e.	33 s.
3 1,411 3 3 44 1 44 1 1 1 1 1 1	1 s. 6 d.	35 a.
1,217	1 8.	80 s.
1,508 1,50		11 s. per week.
Allowance to Postmaster for delivery, &c.	:::	9 s. per week. 7 s. per week.
1,508		16s. 6d. p'week
1 1 1 2 2 2 2 2 2 2		7 a. per week. 828 l. per year.
1 ditto 18. per week 1 Letter Carriers, &c. 18. per week 1 Letter Carriers 1 ditto 2 Auxiliaries 1 ditto 2 Auxiliaries 1 ditto 2 Auxiliaries 1 ditto 2 Auxiliaries 1 ditto 2 Auxiliaries 1 ditto 2 ditto	for delivery	, &c., 61 /. p'year
	41.	100%
1 Letter Carrier 1 ditto 2 Auxiliaries 1 ditto 2 Auxiliaries 1 ditto 2 Auxiliaries 1 ditto 2 Auxiliaries 1 ditto 2 ditto 2 ditto 3 ditto 2 ditto 3 ditto 2 ditto 3 ditto 2 dit	1 s. 6 d. 1 s.	33 s. 18 s.
Satural Letter Carriers & others for		10s, per week.
Extra allowances Saud-Postmasters & others for	-	9s. per week.
Weekly allowances to Sub-Postmasters & others for	: :	11s. per week.
Halifex	l	206 l. per year.
2 ditto	5 l.	1 120 l.
### ### #### #########################	1 s. 6 d.	85 s.
Telter Carriers, &c. 18 a. per week 1 Suburban Letter Carrier 18 a. per week 1 Suburban Letter Carrier 1 Auxiliary 1 ditto -	ls.	25 s.
1 Suburban Letter Carrier 1 dutto - - - 1 dutto - - - - 1 dutto - - - - - 1 dutto - - - - - - 1 dutto - - - - - - - - -	Head (G.)	
1 Auxiliary 1 ditto	1 8.	21 s. 14 s. per week.
Solution	:::	12 s. per week.
Fatra allowances		10s. 6d. p'wk. 8s. per week.
Harrogate		17 s. 9 d. p' wk
Harrogate Harrogate Harrogate Sub-Postmasters & others for 1	•	14 l. a year.
Harrogate	for delivery,	240 l. per year. &c., 367 l. p' year
1 - ditto - - - -	1 8.	18 s.
1 - ditto		14 s. per week. 12 s. per week.
Ritra allowances Ritra allow		8 s. per week.
Allowance to Postmaster for rural delivery 1 Rural Letter Carrier - - - 16 s. per week 2 Auxiliaries - -	: :	7 s. per week. 6 s. per week.
Weekly allowances to Sub-Postmasters and others for Letter Carriers, &c 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 18 s. per week 2 Auxiliaries 10 s. per week 2 Auxiliaries 10 s. per week 2 Auxiliaries 10 s. per week 2 Auxiliaries 10 s. per week 2 Auxiliaries 10 s. per week 1 Auxiliaries 20 s. per week 1 Auxiliaries 16 s. per week 1 Auxiliaries 16 s. per week 1 Auxiliaries 16 s. per week 1 Auxiliaries 16 s. per week 1 Auxiliaries 16 s. per week 1 Auxiliaries 16 s. per week 1 Auxiliaries 10 s. per week 1 Auxiliaries		11s. 6 d. p'wk.
Harrow - 7 Letter Carriers, &c 16 s. per week 2 Auxiliaries - - - -	or delivery	43 l. per year.
2 Auxiliaries - Extra allowances to Sub-Postmasters and others for Meekly allowances to Sub-Postmasters and others for Sub-Office.) Harwich - 2 Letter Carriers - 16 s. per week 2 Auxiliaries - 1 Extra allowances - 1 Rural Letter Carrier Weekly allowances to Sub-Postmasters & others for 1 Clerk - 110 l. per year 20 s. per week 2 ditto - 20 s. per week 3 ditto - 20 s. per week 4 Sorting Clerks - 20 s. per week 1 Auxiliary - 16 s. per week 1 Auxilia	1 1 s.	20 e.
Weekly allowances to Sub-Postmasters and others for Sub-Office.) Harwich - 2 Letter Carriers - 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 16 s. per week 2 Auxiliaries 10 s. per week 2 Auxiliaries 110 s. per week 2 Auxiliaries 10 s. per week 2 Auxiliaries 10 s. per week 3 Sub-Postmasters & others for little of significant sets of significan		7 s. per week.
Sudbury	for delivery.	8 s. per week.
Cab-Office. Harwich - 2 Letter Carriers, &c 16 s. per week	18.	20 s.
2 Auxiliaries		Ĺ
Extra allowances	1 s.	18s. 7s. per week.
Weekly allowances to Sub-Postmasters & others for a contract of the first straings 110 l. per year 1 ditto 110 l. per year 20 s. per week (The first Sorting Clerk rises to 35 s. per Half the wages of the fourth Sorting Clerk relegraph Estimates, Sub-Heat 18 Letter Carriers, &c 16 s. per week 1 Auxiliary 16 s. per week 1 Auxiliary 16 s. per week 1 Auxiliary 1 Medical Officer, 8 s. 6 d. a man 1 Medical Officer, 8 s. 6 d. a man 6 Rural Letter Carriers - - Weekly allowances to Sub-Postmasters & others for detection of the sub-Postmasters & others for		5 s. 6 d. p'week.
128 3,163 Hastings 1 Clerk 110 l. per year 1 ditto 20 s. per week		64 L per year.
1 ditto	1 5 l.	/, ecc., 401. p year. 1 130 l.
(The first Sorting Clerk rises to 35 s, pe Half the wages of the fourth Sorting Clerk i Telegraph Estimates, Sub-Hea 18 Letter Carriers, &c 16 s. per week 1 Auxiliary - 16 ditto - 16 d	4 l.	100 %.
Half the wages of the fourth Sorting Clerk i Telegraph Estimates, Sub-Hea 18 Letter Carriers, &c 16 s. per week 1 Auxiliary 8 ditto Allowances to Postmaster for Delivery, &c Extra allowances 1 Medical Officer, 8s. 6d. a man 6 Rural Letter Carriers - Weekly allowances to Sub-Postmasters & others for delivery (20 s. per week	18.	24s. (thence by 1s. 6 d. to 33s.)
Telegraph Estimates, Sab-Hea 18 Letter Carriers, &c 16 s. per week 1 Auxiliary 8 ditto Allowances to Postmaster for Delivery, &c Extra allowances - 1 Medical Officer, 8 s. 6 d. a man - 6 Rural Letter Carriers - Weekly allowances to Sub-Postmasters & others for delivery (20 s. per week		ľ
18 Letter Carriers, &c 16s. per week 1 Auxiliary 8 ditto 18t. Allowances to Postmaster for Delivery, &c Extra allowances 1 Medical Officer, 8s. 6d. a man 6 Rural Letter Carriers		d for in the
293 8 ditto Allowances to Postmaster for Delivery, &c Extra allowances 1 Medical Officer, 8s. 6d. a man - 6 Rural Letter Carriers - Weekly allowances to Sub-Postmasters & others for delivery allowances to Sub-Postmasters & others for delivery allowances to Sub-Postmasters & others for delivery allowances to Sub-Postmasters & others for delivery allowances to Sub-Postmasters & others for delivery allowances to Sub-Postmasters & others for delivery allowances to Sub-Postmaster for Delivery, &c [293]	ls.	22 4.
Allowances to Postmaster for Delivery, &c Extra allowances 1 Medical Officer, 8s. 6d. a man 6 Rural Letter Carriers Weekly allowances to Sub-Postmasters & others for delivery and the sub-Postmasters & others for delivery.		8 s. per week.
1 Medical Officer, 8s. 6d. a man 6 Rural Letter Carriers		11 s. 6 d. p'wk.
6 Rural Letter Carriers		13 s. 8 d. p' wk. 15 l. a year.
(90s per week)		217 l. per year.
[20s. per week,		ic., 330 <i>l</i> . p'year.
Haverlordwest - 2 Clerks Sthenge by	l s. l s. 6 d.	24 s. 30 s
(One rising to 38 s.)	1 s. o a.	184.
3 Letter Carriers, &c 14 s. per week Allowances to Postmaster for delivery, &c	- 15.	13 s. per week.
Extra allowances		15 s. 6 d. p' wk.
9,120 327,581 10 Rural Letter Carriers Weekly allowances to Sub-Postmasters & others for	for delivery.	439 l. per year. &c., 255 l. p' year.
Weekly and was an all a Taleman Retablishment		

[†] Including half wages of four Telegraphists at St. Leonard's Branch Office, who are borne on the Telegraph Establishment, Sub-Head (G.).

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

			SALA	RIES	I. S AND	W A G	ES.		2.	3.	4.	5.
POST TOWNS.	Post- masters.		etmasters and Receivers.	and	lerks Medical ficers.	Mee Letter Rural Le and A to Post	Stampers, sengers, Carriers, tter Carriers, llowances masters for very, &cc.	Incidental Salaries, and Wages of	for Assist-	Travel-	Poundage on Sale of Postage Stamps.	Rent
		No.	Amount.	No.	Amount.	No.	Amount.	Substitutes				
	£.		£		£.		£.	£.	£.	£.	£.	£.
Brought forward	36, 517	3;456	32,708	615	46,503	3,35 8	187,168		9,243	-	2,189	2,133
Hawkhurst	- 230	61	712	1	70	34	2,218		*65	-	iı	-
Hayle	- 176	6	68	-	-	5	310		45	-	8	-
Hayward's Heath	- 70	7	‡11 6	-	-	6	451		26	-	8	-
Helaton - • • •	- 90	12	143	-		12	392		80	-	13	-
Hemel Henrpstead	- 80	8	54	-	-	7	380		35	-	17	-
Henley-on-Thames	- 125	8	61	-	-	12	592		70	-	1	-
Hereford	- 271	44	879	8	519	35	2;015		-	-	11.	50
Hertford	- 120	11	88	-	-	10	478		95	-	. 8	-
Hexham	- 120	19	157	-	-	11	674		40	-	17	-
ligham Ferrers	- 50	3	27	-	-	6	242		-	-	4	-
High Wycombe	- 115	5	26	-	-	v	380		80	-	21	-
Huckley	- 100	11	91	-	-	9	429		40	-	13	-
Litchin	- 96	5	42	-	-	8	803		60	-	15	-
Hoddesion	- 75	2	22	-	-	4	191		25	-	8	-
Holbeach	- 55	2	8	-	-	4	204		20	-	8	-
Holsworthy	- 53	11	158	-	-	5	372		10	-	7	-
Holyhezd	- 85	11	74	-	-	9	432		70	-	12	-
Holywell	- 130	14	195	_	-	8	374		50	-	น	-
: Honiton	. 80	14	88	_	_	8	397		85	_	14	_
Horncastle	- 5141	7	41	_	_	12	689		50	_	20	_
Horndeun	- 50	1	12	_	_	6	222		. 5	_	4	_
Horsham	- 142	17	127		_	16	924		75	_	4	_
Hounslow	- 150	8		_	_	17	924		90	_	19	
Howden	- 79	8				7	359					-
				-	_			-	30	-	9	-
Huddersfield	400	41	394	11	868	32	2,854		-	-	7	33 8 _.
Heli	- 630	74	625	25	¶ 2,266	71	4,565		-		18	4
Hungerford	- 100	19	156	-	-	11	649		60	-	13	-
Carried forward	- 40,223	3,885	36,628	660	52,226	3,732	209,188		10,349	-	2,480	2,525
	* Including 5	1		ł	ł		1	1			, , ,	_,-20

‡ Including 6 l. compensation to Cuckfield Sub Office for loss of Frivate Donald Sub Sub-Head (G.).

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

^{*} Including 5 l. for assistance at Hurst Green Sub-Office.
† Including 6 l. compensation for loss of Privato Box and Bag Rents.
‡ Including 6 l. compensation to Cuckfield Sub Office for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALBS, Year ending 81 March 1880—continued.

6. Water,	7.	8.	9. Incidental	Total Amount	Spinnies of Cla	rks, Wages of Sorters, Letter C	arriers, &c. (at c	ertain Offices), in Detail.
Fire Insurance,	Fuel and	Stationery.	Expenses (including Allowance to	required for each Establishment	[The Letter	Carriers (including Austitiarie	s) are supplied u	rith Uniform	Clothing.]
and Tithes.	Light.		Postmasters for Office	for 1879-80.	Towns.	Force.	Missaum.	Annual Increment.	Maximur
11(000.			Expenses).		Hawkhurst -	1 Clerk 2 Letter Carriers, &c	18 s. per week	1 e. 6 st.	38 s. 11 s. per week
£.	£.	£	£.	£.		2 - ditto			10s. per week
-	_		9,120	\$27,581		Extra allowance			9 s. per week, 1 s. 6 d. p'week
			,,,,,		,	21 Rural Letter Carriers Weekly allowances to Sub-Post	- masters, &c., for	delivery, &c.	824
-	-	-	80	3,386	Henley-on-Thames	1 Letter Carrier	16 s. per week	19.	18 s. 10 s. per week
_	_			507		Extra allowances 10 Rural Letter Carriers -			6 s. 6 d. p'weel
				'		Allowances to Postmaster for	rural delivery	-	393 l. per yea 22 s. 6 d. p'wl
-	_			671	Hereford	Weakly allowances to Sub-Posts 1 Clerk -	90 /. per year	for delivery,	&c., 51 <i>l</i> . p'year 110 <i>l</i> .
-	-	• •		668		3 Sorting Clerks, Upper Section 3 - ditto - Lower ditto	26 s. per week 18 s. per week	1 s. 1 s.	33 s. 25 s.
_				566	İ	9 Letter Carriers, &c 1 Auxiliary	16 s. per week	1 8.	20 s.
						4 Auxiliaries Extra allowances		-	8 s. per week. 7 s. per week.
-	-		42	891		1 Medical Officer, 8s. 6 d. a			39 s. 6 d. p'wh 14 l. per year.
-	-		51	3,289		21 Rural Letter Carriers Weekly allowances to Sub-Post	masters & others		842 Der ves
_	_	_	45	829	Hertford	3 Letter Carriers, &c	16 s. per week	1 8.	18 s.
-			-			1 ditto			9 s. per week.
-	-	• •	45	1,053		Extra allowance 5 Rural Letter Carriers -			5 s. per week. 198 l. per yes
-	-		- •	323	High Wycombe	Weekly allowances to Sub-Pos 2 Letter Carriers, &c.	tmasters & others	for delivery,	&c., 85 L p' yes
_	i _			622	1	1 Auxiliary 1 ditto		- "-	10 s. per week
_	-		\ -		Į.	Batra allowances			9 s. per week. 7 s. 6 d. p' wh
-	-		· •	673	1	5 Rural Letter Carriers Weekly allowances to Sub-Po	stmasters & other	rs for delivery.	194 l. p' year.
	} -			516	Hitchin	2 Letter Carriers, &c 1 Auxiliary	14 s. per week	6 d.	16s. 17 s. 6 d. a w
	_		_	321		1 ditto	-		9 s. a week.
-	_			021		4 Rural Letter Carriers -	1		3 s. a week. 134 l. a year.
-	-			295	Hoddesdon -	Weekly allowances to Sub-Post 3 Letter Carriers, &c	masters and other	s for delivery	, &c., 8 <i>l</i> . p' yea 18 s.
-	-			597		1 Ru:al Letter Carrier Weekly allowances to Sub-Pos	1	· •	42 / a venr
			_	673	Horsham	2 Letter Carriers, &c		c 6 d.	16 #.
-	-	• •		0,0	ł	1 ditto		:::	9 s. per week 7 s. per week
-				700		2 ditto Extra allo wances			6 s. (i d. p'wl 12 s. 6 d. p'w
	1				ł	10 Rural Letter Carriers Weekly allowances to Sub-Por	tmesters & other	for deliner	449/ ner von
-	-	• •		609	Hounelow	9 Letter Carriers, &c	16 s. per week	le.	20 s.
]			1	Extra allowances - 8 Rural Letter Carriers -	:		6 s. per week.
-	-		-	941	Huddersfield -	Weekly allowances to Sub-Post	masters and othe 120 l. per year	rs for delivery	, &c., 70 <i>l</i> . p ⁷ yes 150 <i>l</i> .
_	_	1.		293		2 ditto 2 Sorting Clerks, 1st Section	90 l. per year	4 l. 1 s. 6 d.	110 /. 35 s.
- •		-			1	5 - ditto - 2nd ditto	20 s. per week	1	25
_	-		85	1,307	ŀ	1 Inspector of Letter Carriers 28 Letter Carriers, &c	28 s. per week 18 s. per week	1 s. 6 d. 1 s.	35 s. 21 s.
			!			1 Auxiliary Extra allowances	: :	:::	8 s. per week. 31 s. per week
-	-		-	1,278	ł	1 Medical Officer, 8s. 6d. a 1 2 Rural Letter Carriers	mian	-	16 !. per year
				506		Allowance to Postmaster for	rural delivery		117 l. per year 16 s. per week
-	-	-	•	300	Hell	Weskiy allowances to Sub-Post	1801. per year	107.	:., 1,058 <i>l</i> . p'yea 2 30 <i>l</i> .
-	_		169	5,030		2 Clerks	120 l. per year 90 l. per year	5 l. 4 l.	150 l. 120 l.
						6 Sorting Clerks, 1st Section 11 - ditto - 2nd ditto	27 s. per week 20 s. per week	1 s. 5 d. 1 s. 6 d.	35 s.
-	-	• •	203	8,306		1 Inspector of Letter Carriers	80 l. per year	4 %.	26 s. 120 l.
	1					37 Letter Carriers, &c	is. per week	l s. ifter ten years	23 s. (Rising service to 25 s
-	-	• •		978		Allewance to Postmaster for 2	Boy Sortems -		24 s. per week
	ļ	.	ļ		4	Extra allowances 1 Medical Officer, 8 s. 6-d. a n			10 s. per week 88 s. 6 d. p' w
_	_		9,790	363,409		18 Rural Letter Carriers -	i		35 <i>l.</i> per year. 740 <i>l.</i> p' year
-	1		2,, 50	000,409	1	Allowances to Postmaster for Weekly allowances to Sub-Pe	rural delivery		185 . 9 .7

[§] Including 21 l. compensation for loss of Private Box and Bag Rents.

I Including 180 l. compensation for loss of Stamp Poundage.

¶ Including 4s. 3 d. a week of wages of a Telegraphist at Wellington-street Branch Office, who is borne on the Telegraph Establishment, Sub-Head (G.).

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GLAND and WALES. Year ending 31 March 1880-continued.

			ļ			SALAI	RIES	1. AND	WAG	E S.		2.	3.	4.	5.
POST	тоw	N 8.		Post- masters.	Sub-Pe	estmasters and Receivers.	Ci and I	erks Medical ficers.	Sorters, Mess Letter Rural Le	Stampers, lengers, Carriers, tter Carriers, llowances masters for ery, &c.	Incidental Salaries, and Wages of	Allowance for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rend
					No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.				
				£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought	forward	١ - ٠		40,223	3,885	36,628	660	52,226	3,732	209,188		10,349	-	2,480	2,52
Iuntingdon -		-	-	125	16	142	1	55	11	6 2 0		50	_	3	_
	-	•	-	60	17	192	_	_	- 10	606		40	_	11	-
Iythe, Kent		•	-	85	7	57	-	-	6	274		40	_	16	-
•							}		_						
lford -	•	•	•	60	3	12	_	-	7 6	368 23 0	•	25		7	-
fracombe	•	-	•	110	1	18	-	-	6	179	•	86	_	1	
ikley -	• · •	-	•	90	11	-	-	-	7	401		40	-	19	
minster -	•	•	-	90		158	-	_	4	202		35	_	13	
ngatestope -	• •	•	•	70	4	18	-	-	43			15	-	5	
oswich -	• •	•	•	413	40	380	12	997	}	2,196		-	-	9	'
leworth	• •	•	-	70	2	20	-	_	9	468	• •	30	-	7	
vybridge	- •	-	•	80	8	83	_	-	6	466	• •	40	-	9	
ariow .		-	•	110	-	_	-	_	5	172		55	_	2	
ersey -		-	-	*400	9	59	4	326	26	976		52	-	3	
Keighley		-	•	120	6	40	-	_	10	446		65	_	2	
Celvedon -		•	-	-90	7	90	-	-	7	319		30	-	6	
Cendal -		•	•	185	13	157	3	126	19	957		42	-	1	
enilworth		•	-	60	-	_	-	-	6	263		25	-	10	
leswick ·		-	-	63	7	26	-	_	7	339		40	_	17	
ettering	- •	-	•	100	7	55	-	-	10	480		35	-	21	
idderminster		-	٠	161	7	65	2	140	14	527		40	_	2	
idwelly		•	-	35	5	29	-	-	5	228		15	-	3	
(ingebridge			-	100	14	131	-	_	7	463		45	_	16	
ingston-on-T	bames	•	-	285	16	-234 .	6	398	37	1,994		_	-	6	
Lington		-	-	60	6	44	-	-	6	274		20	_	n	
nazesborough		-	-	70	2	. 10	-	-	5	228		35	-	14	
Lautsf ord		•	•	80	7	- 37	-	-	5	344		35	_	13	
				<u> </u>	 	<u> </u>	 					<u> </u>			 -

• To present Postmaster only.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

		·							
6.	7.	8.	9.	1					
1		1	Tarina	Total Amount	Salaries of Cle	rks, Wages of Sorters, Letter C	arriers, &c. (at co	rtain Offices), in Detail.
Water,		1	Incidental Expenses	required for]	,	, (*** ***		,, <u> </u>
Fire	Fuel		(including	1				-	
I I'm		1	Allowance	each					
Insurance,	and	Stationery.	to	Establishment	[The Letter	· Carriers (including Auxiliaries)	are supplied with	Uniform Cl	lothing.]
1 . 1		ļ	Postmasters	for			· · · · · · · · · · · · · · · · · · ·		
and	Light.	1	for Office	1879-80.		l		Annual	
Tithes.			Expenses).	1019-00.	Towns.	Force.	Minimum.	Increment.	Maximum.
			!			1,01,1	100		••
£.	£.	£.	£.	£.	Huntingdon -	1 Clerk 1 Letter Currier	20 s. per week	1 8.	30 s. 15 s. per week.
1.	æ.	.	~.	1 2.		l ditto			10 s. per week.
-	_		9,790	363,409		Extra allowances			19s. 6d. p' week.
		İ				9 Rural Letter Carriers -	- , , -,	- , -	372 <i>l.</i> per year.
1		Ĭ	••	1 000	7,4	Weekly allowances to Sub-Po			
_	-		38	1,033	Ilford	6 Letter Carriers, &c 1 Auxiliary	16 s. per week	1 8.	20 s. per week. 7 s. per week.
1 1				Ì		Allowance to Postmuster for	delivery, &c		16 s. per week.
-	_			929		Extra allowance		-	6 d. per week.
1 1						Weekly allowances to Sub-Pos			
	_	İ		472	Ipswich	1 Clerk	120 l. per year 90 l. per year	5 l. 4 l.	160 %. 120 %.
-	_		•	1 7/3	!	3 Sorting Clerks, 1st Section		1 s. 6 d.	35 s.
]						5 - ditto - 2nd ditto	18 s. per week	1 s. 6 d.	25 .
1		İ		ļ		1 Stamper			16 s. per week.
-	_		-	472	1	16 Letter Carriers, &c	16 s. per week	1 <i>s</i> .	20 s.
1		į			Ī	10 Auxiliaries Allowance to Postmaster for	delivery &s		9 s. per week. 10 s. per week.
-	-		35	480	ł	I	denvery, ecc		6 s. per week.
		!			1	1 Medical Officer, 8s. 6d. a	man		14 l. per year.
-	-			· 328	Į	16 Rural Letter Carriers -			722 l. per year.
			1			Weekly allowances to Sub-Por	tmasters & others	for delivery,	
-	-			697	Isleworth	6 Letter Carriers, &c Present Head Letter	16 s. per week	ls. ntof89 e no	j 21 s.
1 1			1			3 Auxiliaries		pt 01 02 0. pc	14 s. a week.
-	-			810		Extra allowances			l s. a week.
1 1		1	704	4350	Jersey	1 Clerk	90 l. per year	41.	110 %.
-	-		104	4,159	i '	3 Clerks	20 s. per week	18.	25 s.
_			_	595		5 Letter Carriers, &c	14 s. per week	1 s. 6 d. 1 s.	33 s. 16s.
.	_	•	· •		•	1 Stamper			18s. per week.
_	_			678		4 Auxiliaries			12 s. per week.
	_			0.0	1	4 ditto			9 s. per week.
1		Ì			l	Extra allowances 12 Rural Letter Carriers -	-		3 s. per week.
1 1		1		l		Weekly allowances to Sub-Pos	tmasters & others	for delivery.	430 L per year.
1 - 1	_		20	359	Keighley	2 Letter Carriers, &c		1	20 s.
	_			1	Leight, -	2 Auxiliaries			12 s. per week.
1 -	_		100	1,916		3 ditto			8 s. per week.
		Ì	1		ļ	3 Rural Letter Carriers - Allowance to Postmaster for	turel delivery		114 t. per year.
		1	1			Weekly allowances to Sub-Po	rurai delivery = iatmastera & otheri	for delivery.	22 s. per week.
						i	\$20 s. per week,	1 1	25 s.
-	_		40	713	Kendal	2 Clerks	thence by	1 s. 6 d.	33 €.
		i				1 Sorting Clerk	18 s. a week	18.	24 s.
-	_		-	536	1	5 s. 6 d. a week is provided f 4 Letter Carriers, &c		Letimates, &	Sub-Head (G.). 20 s.
1		l	}			4 Letter Carriers, &c 2 Auxiliuries	150. per week	- ' " -	9 s. per week.
-	-		65	1,533		1 ditto			7s. 6d. p' week.
	l	1		1		Extra allowances			5 s. per week.
-	-			358	İ	12 Rural Letter Curriers -	man dulinam	•	475 l. per year.
	1	'1	!			Allowance to Postmaster for Weekly allowances to Sub-Post	rurai delivery – mastera& others f	or delicery &	16 s. per week.
-	-			485	Kenilworth -		1 14 s. per week	6 d.	18 s.
į	l	1	1		I	Allowance to Postmaster for	delivery, &c		13 s. 6 d. p'wk.
-	-	•		. 691	1,,,,		1 00		140 L per year.
				ر مو	Kidderminster -	2 Clerks 4 Letter Carriers, &c	20 s. per week	1 s. 1 s.	30 s.
-	-	•	29	964		4 Auxiliaries	14 s. per week		18 s. per week,
_	_		<u> </u>	310	}	Allowance to Postmaster for	delivery, &c	- •	6 s. per week.
-	_	·		310	I	Extra allowances	- " -		4 s. per week.
_	_	l	l	755	1	6 Rural Letter Carriers -			215 l. per year.
		_	-		Kingston-on-	Weekly allowances to Sub-Pos	tmasiers & others 90 l. per year	for delivery,	&c., 34 l. p' yr.
_	_	١	86	2,998	Thames.		18 s. per week		335,
	1	1		-,,,,,,		(An allowance for assists			
	l	i	1		1	one	Clerk on a vacano	:y.)	
-	-			409	1		16 s. per week		21 s.
	l		Į.			(Two of these mer	n are in receipt of	20 5. per w	cek.) 12 s. per week.
1 -	-			857		l ditto	(- ·		7 s. per week.
[1	1	1	1	Allowance to Postmaster for		-	26 s. per week.
1 .	1	l]		l		1	• •	17s. 6d. p' week.
1	i -			509	1	l Medical Officer, 8 s. 6 d. a n		: :	20 l. per year. 378 l. per year.
	 	ļ			(Sub Offices):	Weekly allowances to Sub-Posts	masters & others fo	or delivery. &	c., 179 l. n' vea
1	1	1	1		Bast Moulsey -	3 Letter Carriers	los. per week	1 8.	20 a.
-	-		10,307	386,454	Hampton Court	1 ditto	16 s. per week	1 .	20 s.
1	1	J	1	1	ļ	1		'	

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

			SALA	RIE	1. 8 and	WAGE	s.		2.	3.	4.	5.
POST TOWNS.	Post-		stmusters and Receivers.	and	Clerks Medical fficers.	9	Stampers, sengers, Carriers, iter Carriers, slowmose nasters for very, &c.	Incidental Salaries, and Wages of	Allowance for Assist-	Travel-	Poundage on Sale of Pestage	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.	Substitutes	ance.		Stamps.	
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	43,415	4,101	38,685	688	54,263	4,016	2 23 ,208		11,284	-	2,707	2,585
Lancaster	*250	19	197	3	250	17	999		-	-	5	-
Launceston	 	11	109		-	9	511		35	-	13	_
Leamington	\$48	16	153	8	520	21	976		-	-	3	-
Leatherhead	60	6	39	-		4	255		25	-	12	-
Ledbury	80	11	91	-	-	11	543		40	_	15	_
Leeds	‡607	93	1,026	δl	§ 4,165	137	8, 450		16	-	22	119
Leicester	¶380	64	497	26	2,251	59	3,525		•	_	15	5
Leighton Bussard	100	7	56	-	-	9	371		35	-	16	-
Loominster	196	18	224	-	-	18	818		50	-	24	-
Lewes • •	188	24	201	2	191	. 8	819		37		6	-
Carried forward	45,579	4,370	41,278	778	61,570	4,309	240,485		11,522	-	2,836	2,709

^{*} Including 501. compensation for loss of Stamp Poundage.
† Including 181. compensation for Private Box and Bag Rents.
‡ Including 157 L compensation for loss of Stamp Poundage.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

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POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	İ					
Water,		l	Incidental	Total Amount	Salaries of Ch	erks, Wages of Sorters, Letter (Carriers, &c. (at c	ertain Office	s), in Detail.
Fire	Fuel	ł	Expenses (including	required for				-	
			Allowance	each		Carriers (including Auxiliarie	s) are supplied u	nith Uniform	m Clothing.]
insurance,	and	Stationery.	to Postmasters	Establishment	Towns.	Force.	Minimum.	Aunual	Maximum.
and	Light.		for	for		10100.	Minimum.	Increment.	Maximum.
Tithes.			Office Expenses).	187 9 –80.	Lancaster -	l Clerk	90 l. per year	41.	1107.
		!		<u> </u>		2 Ditto	∫ 20 s. per week	1 4.	25 4.
£.	£.	£.	£.	£.		(One rising to 35 s.) Quarter wages of 1 Cler	thence by	1 s. 6 d. in the Tek	33 s. earanh Eatimatea
.	٠.	٠.			1	Sub-Head (G.).			
-	-		10,897	386,454		2 Sorters 5 Letter Carriers, &c	18s. per week	1 s. 1 s.	24 s.
}		l				1 Porter and Messenger - 1 Auxiliary	• ` -	• •	18 s. per week.
-	-		76	1,777	l	1 Ditto	-		14 s. per week 12 s. per week
i		ł			•	Extra allowance 7 Rural Letter Carriers -			2 s. per week. 293 l. per year
1		İ			Loominaton	Weekly allowances to Sub-Po	stmasters & other		,&c., 222 <i>l</i> . p' y
					Leamington -	1 Clerk 2 ditto	110 l. per year 90 l. per year	5 l. 4 l.	140 l. 110 l.
İ						3 Sorting Clerks	∫ 20s. per week	1 s.	25 s.
-	-			766		1 Sorting Clerk, at 20 s. a	() thence by week, for month	s of Decem	33 s. aber, January,
1					l	Februar 12 Letter Carriers, &c	y, and March and 16s. per week	ually. 6 d.	20 s.
						l Auxiliary	- Per Week		11 s. per week
						4 Auxiliaries Extra allowances	1::	: :	8 s. per week 15 s. 9\d. p'w
					l .	1 Medical Officer, 8 s. 6 d. a m	, ian		391. per year.
-	-		85	2,080	l	4 Rural Letter Carriers - Weekly allowances to Sub-Po	, _ stmasters & other	for delivery	164 l. per year , &c., 70 l. p' yı
1					Leatherhead -		14 s. per week	1 8.	16 .
1					1	16 s. per week.)	tor out or an ar	OWARICE TO	tue Losimasier
- 1						l Auxiliary Extra allowance	1 : :		9 s. per week.
				391	 	2 Rural Letter Carriera -			107 l. per yea
-	_		•	391	Leeds	1 Chief Clerk 4 First Class Clerks	220 l. per year 140 l. per year	10 %. 7 %. 10 %.	300 l.
						4 Second ditto	100 l. per year	5 l.	130 /.
		,			ŀ	12 Sorting Clerks, 1st Section 20 ditto, 2nd Section	28 s. per week 20 s. per week	1 s. 6 d.	35 s. 27 s.
1						3 Boy Clerks	134 per week	1	14 s. 12 s. per week
_	_			767	Returned Letter	Office:—1 Sorting Clerk -	28 s. per week	1 s. 6 d.	35 #.
Ì						l Female Returner - 2 - ditto	22 s. per week 12s. per week	1 s. 1 s.	27 s. 21 s.
						l - ditto I Female Clerk (Hyde Park	16 s. per week	1 8.	10 s. per week 21 s.
						Corner Branch Office).	i	İ	
						4 s. provided for in the 1 Inspector of Letter Carriers	Telegraph Katim 110 l. per year	ates, Sub-H 5 l.	lead (G.). 140 l.
-	-		¶ 434	14,849		1 Assistant ditto 59 Letter Carriers, &c	25 s. per week 18 s. per week	1 s. 1 s.	30 s.
1							ios. per week	1.0.	23 s.; after 1
						10 Auxiliary Sorters		• •	10 s. 6 d. p'wi
						15 Ditto 1 Assistant Mail Porter -	•		8s. per week.
1			0.54		•	Extra allowances		• •	10 s. per week 116 s. 6 d. p'wk.
-	-	• •	250	6,873	·	1 Medical Officer, 8 s. 6 d. a r 16 Rural Letter Carriers	nan -		45 l. per year.
1					Leicester	Weekly allowances to Sub-Posts	masters & others fo		642 l. per year cc., 2,124l. p' y
				İ	renester	1 First Class Clerk 6 Second ditto	160 l. per year 100 l. per year	8 l. 5 l.	200 l. 140 l.
						8 Sorting ditto, 1st Section -	27 s. 6 d. p*wk.	ls. 6 d.	35 s.
_	_			5 78		23 Letter Curriers, &c	20 s. per week 18 s. per week	1 s, 6 d, 1 s.	26 s. 23 s.
		İ		- 1.0		(After 10 years' good servi	ce to 25 s.)		_
1	ļ	Ţ	1	Į.		Extra allowances			9 s. per week. 63 s. 6 d. p'wk.
- 1						1 Medical Officer, 8 s. 6 d. a m 15 Rural Letter Carriers -		: :	31 l. per year.
		1			Leighton Buzzard	Weekly allowances to Sub-Postra	asters & others for	delivery, &c	., 813 L per year
-	-			1,224	Dissau Dussau	l Auxiliary	14s. per week	6 d.	18 s. 7 s. per week,
-		İ				l ditto Extru allowances	: :	: -	6 s. per week.
						Allowance to Postmaster for R	nral Delivery, 11		l s. per week.
						5 Rural Letter Carriers - Weekly allowances to Sub-Posts	1	1	182 l. per year.
1			į		Lewes	W Clerks	18 s. per week	l s. 6 d.	80 s.
-	-		. 64	1,436		3 Letter Carriers, &c 1	ne to rise to 33s.) 16 s. per week		20 s. per week.
1						Allowance to Postmaster for d	elivery, &c.		22 s. per week.
	J		11,216	417,495	J	Extra allowances!		_ !•	9 s. 6 d. p'week,

§ Including wages of one Telegraphist at Chapeltown-road Branch Office, and one quarter of the wages of one Telegraphist at Market-street Branch Office, who are borne on the Telegraph Bstablishment, Sub-Head (G.).

| Including allowance for Office Expenses at Ripley of 41. per annum.

| The Postmaster is also in the receipt of 230 1. per annum as late clerk in the Post Office; the amount is provided for in Sub-Head (I.).

| O.1—VIII. | E 2

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

			SALA	RIES	l. S AND	W A G	ES.		2.	3.	4.	5.
POST TOWNS.	Post-	.	ostmasters and Receivers.	and Of	lerks Medical ficers.	Sorters Mes Lette: Rural Le and A to Post Deli	, Stampers, sengers, r Carriers, tter Carriers, llowances masters for very, &c. Amount.	Incidental Salaries, and Wages of Substitutes	Assist-	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent
	£.		£.		£.		£.	£.	£.	£.	£.	
Brought forward	45,579	4,370	41,278	778	61,570	4,309	240,485		11,522	_	2,8 36	£. 2,7 0 9
Liohfield	145	6	35	2	109	11	598		-	-	1	-
Lincoln	285	45	833	\ g	695	29	1,990		-	-	8	-
Liakeard • •	113	14	147	-	-	7	418		55	-	3	-
cittlehampton	50	3	14	-	-	8	148		15	-	9	
Liverpool	800	69	832	150	16,599	362	22,330			-	6	245
Llandyssil ·	50	15	149	-	-	8	431		80	-	6	-
Carried forward -	47,022	4,522	42,788	939	78,973	29	266,390		11,622	_	2,869	2,954

* Allowance for Office Expenses to Sub-Postmasters of Aigburth.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

		1	ı	1		<u> </u>		_), in Detail.
Water,			Incidental	Total Amount	[The Letter	Carriers (including Auxiliarie	s) are supplied w	— ith Uniform	Clothing]
Fire	Fuel		Expenses (including Allowance	required for each	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
and	and Light.	Stationery.	to Postmasters for	Establishment for	Lichfield	2 Clerks 3 Letter Carriers	16s. per week 16s. per week	1 s. 6 d.	33 s. 20 s.
Tithes.			Office Expenses).	1879-80.		I Auxiliary Extra allowances Allowances to Postmaster for	Rural Delivery, 1	7 s. per week	
£.	£.	£.	£.	£.	Lincoln	7 Rural Letter Carriers Weekly allowances to Sub-Pos 1 Clerk		for delivery,	290 l. per year &c., 82 l. p'yes 150 l.
-	-	- -	11,216	417,195		2 Clerks	901. per year 20s. per week 18s. per week	4 l. 1 s. 6 d. 1 s.	110 l. 33 s. 23 s.; ofter 1
_	_		49	936		2 Auxiliaries Extra allowances			ice to 25 s. p' w 9 s. per week. 7 s. 6 d. a wee
		•				1 Medical Officer, at 8 s. 6 d. 16 Rural Letter Carriers - Weekly allowances to Sub-Por	•	for delivery	13 <i>l</i> . per year. 940 <i>l</i> . per year
					Liverpool	l Controller With 50 l. a year additional for To	400 l. per year	20 l. ided for in Tel	500 /.
						2 Sub-Controllers With 40 l. a year each additional	300 l. per year	l 15 l. provided for i	360 l. n Telegraph Esti-
1		1				1 Cashier	240 l. per year	10 l.	300 l.
						3 Superintendents 10 Clerks, 1st Class	2401. per year 150 l. per year	10 Z. 10 L	300 l, 230 l.
-	-		53	3,864		Two of these Clerks remain on old scale, and Four remain on old scale	250 l. per year	10 <i>l</i> .	260 l. 240 l.
						20 Clerks, 2nd Class Four of these remain on old scale, and	95 l. per year 90 l. per year	7 l. 10 s. 5 l.	140 <i>l</i> . 180 <i>l</i> .
1						Four ditto remain on old scale		5 l.	180 L
						23 Sorting Clerks, 1st Section Twelve of these remain on old scale.	37 s. per week 90 l. per year	2 s. 5 l.	44 <i>s</i> . 180 <i>l</i> .
						28 ditto, 2nd Section Two of these Clerks remain on old scale.	29 s. per week 90 l. per year	2 s. 5 l.	36 s. 140 L.
	_		30	766		23 ditro, 3rd Section - Six of these officers to remain on old scale.	23 s. per week 20 s. per week	1 s. 6 d. 1 s.	28 s. 28 s.
_	_					12 Sorting Clerks, 4th Section 3 District Female Clerks in charge.	18 s. per week 90 l. per year	1 s. 5 l.	22 s. 120 l.
						One of these Clerks remains on old scale. Allowance to five Clerks of 5	90 l. per year	5 L	140 l. 25 L per year.
						in attending to private boxe	s. 28 s. per week	1 s. 6 d.	83 <i>s</i> .
						6 - ditto One-third of the wages of 5 o	Sub-Head (G.). 20 s. per week of these Clerks is p	l a. 6 d.	26 s.
-	_			236		One of these Counterwomen to remain on old scale.		1 8.	27 s. 19 s.
						One-third of the wages of 5 of	f these Clerks is p imates, Sub-Head (c) 140 L. per year	rovided for in	the Telegraph
						7 ditto 2nd Class - Two of these Inspectors re- main on old scale.	105 l. per year 125 l. per year	5 l. 7 l. 10 s.	130 <i>l</i> . 180 <i>l</i> .
						3 Overseers 215 Letter Carriere, &c	30 s. per week 18 s. per week	1 s. 6 d. 1 s.	38 s. 24s.; after 1 curs' service, 26
						Temporary extra allowance to each, es	timated at 1,050 <i>l</i> . p	and Stampers, er year. 45 at 3s. a w	&c., 2s. a week
]		*12	40,824		Ditto	ditto		23.
-	-		12	40,024		51 Assistant ditto 8 Auxiliaries	16 s. per week	16.	18 s. 20 s. per week. 18 s. per week.
						Allowances to 7 Sorting Letter Ca 10 Boy Sorters		: :	7 s. a week each 14 s. per week. 14 s. per week.
						1 ditto			10 s. per week. 9 s. per week. 7 s. per week. 18 s. per week.
						S ditto Office Cleaner Extra Allowances S Medical Officers, 8 s. 6 d. per an	num for each memb	er of the force	15 s. per week, 6 s. per week, 15 s. per week, 168 l. per year,
					(Sub Offices);	under their care. 5 Rural Letter Carriers	1	ı	209 /. per year.
-	-		•	656	Gateacre Huyton Ranelagh Place	Weekly Allowances to Sub-Postm 1 Letter Carrier	isters and others for 14 s. per week - 18 s. per week - 90 l. per year -		per year. 16 s. 21 s. 120 l.
		_		-	· · · · · · · · · · · · · · · · · · ·	1 Female Clerk	20 s. per week -	1 s. 6d.	26 .
			11,359	463,977	В. О.	Two-fifths of the wages of these	16s. per week -	l s. are provided so	19 8.

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POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880—continued.

•			SALAI		I.	WAG	P o		2.	3.	4.	5.
POST TOWNS.	Post-	Sub-P	coetmasters and Receivers.	Ci and :	lerks Medical ficers. Amount.	Sorters, Mos: Letter Rural Le and A to Post	Stampers, sengers, Carriers, tter Carriers, llowances masters for very, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rem
		<u> </u>								£.		
Brought forward - · -	£. 47,092	4,522	£. 42,788	939	£. 78,973	4,729	£. 266,390	£.	£. 11,622	- -	£. 2,869	£. 2,95
anelly	176	14	131	-	*46	10	718		120	-	2	3
ngollen	60	6	27	-	-	7	335		25	-	12	_
ng Stratton	50	8	47	-	-	3	258		10	-	5	-
itwithiel	50	1	5	-	-	3	148		15	-	6	_
nghborough	175	16	111	-	-	17	906		80	-	8	-
uth	140	15	82	-	-	11	690		70	-	4	
vestoft	160	10	79	-	-	13 .	722		170	-	2	
ilow	110	7	43	-	-	11	439		65	-	26	_
	135	4	34	1	51	9	416	-	50	-	1	-
tterworth	80	13	93	-	-	7	282		40	-	13	-
Jn ey	60	9	68	-	-	4	186		30	-	8	-
me	60	1	6	-	-	4	134		20	-	8	-
mington	180	10	100	-	-	11	691		100	-	2	-
nn	222	42	453	3	218	17	1,059	j - •	-	-	8	-
cclesfield	197	4	45	3	155	15	698		-	-	1	-
idenheed	130	ð	. 101	1	78	17	817		90	-	3	-
idstone	338	32	350	5	845	26	1,502		70	-,	8	-
ldon - •	125	15	161	-	-	6	38 9		55	-	2	-
lmesbury	55	5	39	-	-	5	194		20	-	10	-
lton	107	2	16	-	-	5	285		40	-	21	_
lvern	185	10	101	2	141	14	73 8		45	-	1	-
Carried forward	49,767	4,755	44,880	954	80,007	4,944	277,992		12,737	_	3,020	2,964

^{*} This amount is a portion of the cost of the Telegraphists at Llanelly B. O., who are borne on the Telegraph Establishment, Sub-Head (G.).

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

1	1 .			1	1				
6.	7.	8.	9.		1				
Water,		1	Incidental	Total Amoun	Salaries of (lerks, Wages of Sortem, Letter (Carriers. &c. (at a	ertain Office	s), in Detail
Fire	Fuel	1	Expenses	required for	1	, ages et eoste,			,, 2
Fire	Fuel		(including	each	1				
Insurance	and	Stationery	. to	Establishment					
and	Light.		Postmasters for	for	The Lett	ter Carriers (including Auxiliarie	es) are supplied w	ith Uniform	Clothing.]
1			Office	1879-80.		I	1	Annual	1
Tithes.	1		Expenses).		Towns.	Force.	Minimum.	Increment	Mazimum.
	i	i .		1	·	1	i	<u> </u>	1
£.	£.	£.	£.	£.	Lianelly	3 Letter Carriers, &c	16 s. per week	1	18.
	1	2.		1	1	I - ditto Extra allowances	: :		18 s. per week. 28 s. per week.
-	-	- •	11,359	463,977	ł	6 Rural Letter Carriers -	1		252 l. per year.
				1	1	Weekly allowances to Sub-Posts			
			j		Loughborough -	3 Letter Carriers, &c 3 Auxiliaries	16 s. per week	1 4.	20 s. 9 s. per week.
-	_		60	1,263	•	Extra allowances			6 s. 6 d. p' wk.
1		l	ļ		1	11 Rural Letter Carriers - Weekly allowances to Sub-Post	masters & others f	or delivery.	550 l. per year.
-	-		-	459	Louth	3 Letter Carriers, &c	16 s. per week	1 8.	20 s.
Ì					Touth	Extra allowances			13 s. per week.
1						8 Rural Letter Carriers - Weekly allowances to Sub-Post	mesters & others	nr delivery. 8	882 /. per year,
-	-		-	870	Lowestoft	6 Letter Carriers, &c	16 s. per week	1 s.	20 s.
					Loweston	3 Auxiliaries	•		9 s. per week.
-	_		-	224		Extra allowances 4 Rural Letter Carriers -		: :	255 l. per week. 255 l. per year.
	ĺ					Allowances to Postmaster for	rurel delivery -	•	45 s. per week
					_	Weekly allowances to Sub-Posta			
-	-	• •	65	1,345	Luton	1 Clerk 5 Letter Carriers, &c	18 s. per week 14 s. per week	1 s. 6 d, 6 d,	3 3 s. 18 s .
	ļ		!			1 Auxiliary			7 s. per week.
_	_		75	1,061		Extra allowances 3 Rural Letter Carriers -			5 s. per week. 118 l. per year.
1			! !			Allowances to Postmaster for	rural delivery -		23 s. 6 d. p' wk.
				1 109	Lynan	3 Clerks	18s. per week	1 s. 6 d.	304
-	-		60	1,193	1		or rises to 33 s. p	er week.)	
)					8 Letter Carriers, &c 1 Auxiliary	16 s. per week	16.	20 s. 7 s. per week.
-	_			683		1 ditto		• •	6 s. per week.
}						Extra allowances Allowance for meeting trains (five months in the	e vear) -	4 s. 6 d. p'week. 2 s. per week.
_			50	737		7 Rural Letter Carriers -1	1		352 L per year.
-	-	•	30	,,,	Macclesfield -	Weekly allowances to Sub-Postn	26 s. per week	or delivery, a	so., 260 t. p' year.
	,				wasciesneid -	1 ditto	18 s. per week	1 s. 6 d.	25 s.
-	-		• -	508		1 Boy Clerk Half wages of this boy is 1	 		10 s. 6 d. p' wk.
1 1						Hall wages of this boy is	Sub-Head (G.).	a reieRumbu	Letimates,
-	-	• •		352		6 Letter Carriers, &c	16 s. per week	1 s.	20 s.
	1					2 Auxiliaries Extra allowances		: :	8 s. per week. 4 s. 9 d. p' w-
-	-			228		7 Rural Letter Carriers -			290 /. per yea
1	1					Allowance to Postmaster for rule Weekly allowances to Sub-Posts	masters & others f	or delivery, 8	14 s. per week. cc., 50 l. p' year.
-	- \		48	1,071	Maidenhead -	1 Clerk	20s. per week -	1	80 a.
1	İ		i				16s. per week	1	20 s.
-	-		54	2,014	•	1 Auxiliary 1 ditto		- :	12 s. per week. 7 s. per week.
		i		-	ı	Extra allowances 9 Rural Letter Carriers -	-	: :	1 s. 6d. p' week.
-	-		€5	1,161		Allowance to Postmaster for ru	ral delivery -	- 1	364 /. per year. 11 s. per week.
i	l	ł		i		Weekly allowances to Sub-Postni	a l		
_	_		45	1,264	Maidstone -		110 <i>l</i> . per year 80 <i>l</i> . per year	5 L. 3 L.	180 <i>l</i> . 100 <i>l</i> .
1 1	ĺ	j	- 1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		15 L a year, cost of Clerks, is	provided for in t		
		İ	Ì				ub-Head (G.). 20 s. per week	1 . 1	24s.; thence by
1 -	-		120	2,733			•	1	l s. 6 d. to 33 s.
		ŀ	.	l		10 Sorters and Letter Carriers 2 Station Messengers -	16 s. per week		20 s. 16 s. per week.
-	_		90	752		1 Auxiliary			10 s. per week.
1	j		j	1		1 duto	: : !		8s. per week. 7s. per week.
1 1	1					2 ditto			6 s. per week.
-	-		•	3 18		Extra allowances 1 Medical Officer, 8 s. 6 d. per n			8 s. per week. 8 l. per year.
		l				9 Rural Letter Carriers -		!	315/, per year.
-	-			469		Weekly allowances to Sub-Postm			
		ļ			Malvern		20 s. per week 16 s. per week		3 3 s. 20 s .
	-		110	1,316		1 ditto	• •		15s. Gd. p' wk.
						1 Auxiliary Extra allewances	: :		18 s. per week. 21 s. per week.
						8 Rural Letter Carriers -		1	119 L per year.
-	-	• •	12,131	483,498		Allowance to Postmaster for rar Weekly allowances to Sub-Postm	ral delivery -	ا ۰۰ س د حمد عظمان جو	lls. per week.
٠ .)	1	l	I.		THE CRIT STOWNS OF SUP-E OFFE	Printers or Appendix to	_ , 0	-w, vo e p year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

			.		1.				2.	3.	4.	5.
POST TOWNS.	Post-masters.	Sub-Postmasters and Letter Receivers. No. Amount.		Clerks and Medical Officers.		to Postn	E S. Btampers, mgers, carriers, ter Carriers, towances nasters for ery, &c. Amount.	Incidental Salaries, and Wages of Substitutes	Allowance for Assist- ance.	Travelling.	Poundage on Sale of Postage Stamps.	Rent.
	£.		£.		£.		£.	£.	£.	£.	£.	£
Brought forward	£. 49,767	4,755	44,880	954	8 0 ,007	4,944	277,992		19,787	_	3,020	2,964
anchester	*1,378	157	†2,597	160	‡18 , 029	397	§27,606		-	-	56	722
								·				
anningtree	II 72	6	36	-	-	4	237	-	25	-	8	-
					-							
anefield	150	16	82	-	_	11	709		75	-	3	_
Carch • • • •	85	4	56	-	-	3	206		85	_	8	-
		-	-l·	-	-			·	-	-	- -	

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Heed (G.).

[•] Including 678 L compensation for loss of Stamp Poundage.

† Including compensation for loss of Private Box and Bag Rents to Sub-postmasters of Middleton and Newchurch.

† Including the following proportions of the wages, &c. of the undermentioned officers, who are borne on the Telegraph Establishment, viz.: Half the salary of two female Telegraphists; one-fourth of the salary of one male Telegraphist; half a special allowance of 7 s. a week to the 1st Clerk at Hanging Ditch (B.O.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in England and Wales, Year ending 31 March 1880—continued. .

6.	7.	8.	9.		Salaries of Cl	erks, Wages of Sorters, Letter	Carriers, &c. (at e	ertain Office	s), in Detail.
Water,	.		Incidental Expenses	Total Amount required for		Carriers (including Auxiliari			_
Fire	Fuel	i Landa	(including Allowance	each		1	1	Annual	1
and	and Light.	Stationery.	to Postmasters	Establishment for	Town.	Force.	Minimum.	Increment.	Maximum.
Tithes.	Digne.		for Office	1879-80.	Manchester -	1 Chief Clerk	400 l. per year	20 <i>l</i> .	500 l.
		 	Expenses).			1 Superiotendent 1 Principal Clerk	306 /. per year	15%.	350 <i>l</i> .
£.	£.	£.	€.	ا م		1 Accountant - 4 Assist. Supdnts, 1st Class	250 /. per year		280 l.
-	٠.	1.		£.		8 Ditto - ditto, 2nd " 25 Clerks	180 /. per year 100 /. per year	7 /. 10 s.	240 <i>l</i> . 170 <i>l</i> .
			12,131	483,498		22 Sorting Clerks, 1st Class 30 Ditto - ditto, 2nd ,,	29 s. per week	2 s. 2 s.	44 s. 36 s.
-	-		-	50,388	Datuman 3 F	37 Ditto - ditto, 3rd ,, 31 Ditto - ditto, 4th ,,	23 s. per week 18 s. per week	1 s. 6 d. 1 s.	28 s. 22 s.
					Returned Letter Office:	1 Clerk 5 ditto	22 s. per week 16 s. per week	1 s. 6 d. 1 s.	27 s. 21 s.
ĺ			1			Allowance for Boy Clerk -		· . :	14 s. per week. 10 s. per week.
!				l		Three-fourths of the sal		is provided	21 s. for in the
				İ		2 Clerks	Estimates, Sub-H	l's.	21 s.
			ł			One-third of the salary			15 . I for in the
!			1	1			Estimates, Sub-He	1	7 s. per week.
			1				Sub-Head (G.).	•	•
i		ĺ	j	ı		1 Inspector of Letter Carriers		10 l. 5 l.	250 l. 150 l.
		1		Ì		248 Letter Carriers, &c	18 s. per week ' years' service to	18.	24 s.
i			ĺ	İ		42 Assistant Letter Carriers 5 Boys		1 s.	18 s. 14 s. per week.
-	- !			378		10 ditto Extra allowance to 13 City	Sorters, Letter Car	riers, &c.	10 s. per week. 7s. p' wk. each.
	1	;	1			Ditto 2 Overs Ditto 10 Assist	rers of ditto -		8 s. p' wk. each. 5 s. p' wk. each.
	1					Extra allowance to 48 Char Temporary extra allowan	ge-takers, Stamper	rs, &c	3 s. p'wk. each.
			1			Stampers, &c., estimated Extra allowances of 2 s. a w			akers, and to 35
				į		Central Letter Carriers, ' Extra allowances to Charge-taker			s.a week for each
						of first 5 Letter Carriers, and One Allowance for Cleaning (Offices		man up to 20. 12 s. per week.
	;	İ				Three ditto ditto - One ditto ditto Ret	urned Letter Offic	e :	0 s. p'week each. 3 s. 6 d. p' wk.
i	!						sley-street	i	3 s. per week. 5 s. per week.
	1			i			Suh-Head (G.).	_	
						Allowance for cleaning office, S One-third of this allowance	e is provided for in		5 s. per week. ph Estimates,
	ì		ł	ŀ		4 Medical Officers, 8s. 6d. 6 14 Rural Letter Carriers -			192 /. per year.
-	-		55	1,074	(Sub Offices :)	Ditto - ditto Sunday Su Weekly allowances to Sub-Postm	bstitutes -		614 l. per year. 25 l. per year. 2703 l. p. year
					Alderley Edge - Barlow Moor -	2 Letter Carriers	16 s. per week	1	20 s.
i				1	Bradford Eccles Fallowfield -	2 - ditto	18 s. per week	10.	21 s.
		1			Glossop Gorton	3 - ditto			
					Haslingden -	2 - ditto 2 - ditto 3 - ditto	16 s. per week	1 s.	20 s.
					Heywood	4 - ditto 3 - ditto			
				1	Hyde Leigh	3 - ditto	lő s. per week	1 0.	18 s.
		ļ	1		Dittiecool ough	2 - ditto 2 - ditto 2 - ditto	16 s. per week 16 s. per week	1 5.	20 e. 18 s.
				J	Mossley Newton Heath -	3 - ditto	18 s. per week	10.	20 s.
	: !	j		1	Prestwich Radcliffe	4 - ditto 3 - ditto 4 - ditto	16 s. per week		20 s .
	;	-		- 1	Rawtenstall - Sale Stretford	1 - duto	16 s. per week		18 s.
- 1			-	440	Whitefield Withington -	2 - ditto :	IG s. per week	1 s.	20 <i>s</i> .
	- ;	·]		1	Mansfield	3 Letter Carriers, &c	16 s. per week		20 s. 8 s. per wcek.
			12,186	535,778		Extra allowances 6 Rural Letter Carriers -	: :	: :	4s. 6 d. p' week. 355 l. per year.
	1		,	1	İ	Weekly allowances to Sab-Post and Messenger, who are borne of		lelivery, &c.,	165 l. per year.

[§] Including half of the wages of one Messenger, and one-fourth of the wages of a second Messenger, who are borne on the Telegraph E-tablishment, Sub-Head (G.).

| Including 2 t. compensation for loss of Private Box and Bag Rents.

POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880-continued.

•	1					1.				2.	3.	4.	5.
			s	ALAR	IES	AND	WAGI			Allowance		Poundage	
роб т тожи б		Post-	Letter R	nd leceivers	and M	erks fedical icers.	Letter Rural Letter and All to Postn Deliver	Stampers, engers, Carriers, ter Carriers, lowances nasters for ery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	1	Travel-	on Sele of Postage Stamps.	Reut.
			No.	Amount.	NO.	Amount.	No.		1	<u>-</u>			
Brought forward -	• -	£. 51,452	4,938	£. 47,651	1,134	£. 98,0 3 6	5,369	£. 306,750	£.	£. 12,922	£.	£. 3,095	£. 3,686
Margate	-	240	8	65	2	151	12	558		102	-	1	-
Market Desping	-	50	5	33	-	-	6	193	• •	18	-	7	-
Market Drayton	-	82	9	65	-	-	8	378		35	-	15	-
Market Harborough	-	90	7	44	-	-	11	558	-	40	-	21	-
Market Rasen	-	80	10	55	-	-	9	528		35	-	12	-
Marlborough	-	100	22	226	-	-	13	537	- •	. 80	-	24	-
Marlow		60	3	13	-	-	4	216	• •	35	-	12	_
Maryport	. -	85	4	26	-	_	5	259		45	-	15	-
Matlock Bath -		100	4	54	-	-	3	303	• •	40	-	11	-
Melksham		60	2	12	-	-	4	235		30	-	11	-
Melton Mowbray -		110	14	81	-	-	11	519	-	50	-	23	-
Merthyr Tydvil -		188	. 6	36	-	-	7	380		120	-	1	-
Micheldever Station		. 90	12	101	-	-	5	432		40	-	4	25
Middlesbrough -		. 265	10	82	3	189	21	1,186		. -	-	2	71
Middlewich	_	70	7	76	-	_	7	385		. 30	-	7	-
		50	2	15			4	186		. 15	-	11	-
Midhurst								902		. 40		7	_
Milford Haven -	-	70	•	68	' -	-	3	203					
Milathorpe	-	- 60		5 40	-	-	6	326	•	- 20	-	7	-
Alitcham	•	. 60		2 20	-	-	9	368	3 -	. 30	-	8	-
		_ 90		9 84		. _		\$10	, -	_ 3	5 -	20	-
Monmouth	•	- 90										,,	
Moreton in Marsh -	-	- 90	10	0 118	5 -	•	•	456	5 •	- 3	5 -	10	-
Morpeth	-	- 120	1	9 13	7 -	- -	12	190	6 -	- 5	0 -	19	-
N		- 80	1	0 7	5 -		18	5 5	8 -	_ 2	0 -	18	_
Nantwich	-				.					_ 4	0 -	!	
Narberth	•	- 65		8 6	• •	- -	8	83	-			8	
Neath	-	- 142		6 5	5 -	- -	10	42	7 -	- 12	0 -	1	-
Needham Market -	••	- 50		1 1	2 -	- -	5	24	1 -	- 1	5 -	3	-
Newark	-	- 230	3	8 27	1	5 37	2 20	1,19	2 -	- -	-	8	-
Newhury	•	- 200	. 2	8 23	3 !	2 13	3 17	1,01	0 -	- 9	0 -	9	_ -
Carried forward		- 54,379	5,20	40.81	7 1,14	6 98,88	5,602	\$19,82		- 14,42	2 -	8,390	3,78

Note. -For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

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POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1880—continued.

6.	7.	8.	9.						
Water,			Incidental Expenses	Total Amount	Salaries of C	Clerks, Wages of Sorters, Letter (Carriers, &c. (at co	ertain Offices), in Detail.
Fire	Fuel	Stationery.	(including Allowance	each					
	and	Stationery.	to Postmasters	Establishment for	[The Lette	r Carriers (including Auxiliarics)	are supplied wit	th Uniform C	[lothing.]
and	Light.		for Office	1879-80.			I		1
Tithes.			Expenses).	2010-00.	Towns.	Force.	Minimum.	Annual Increment.	Meximum.
					Margate	2 Clerks	18 s. per week	1 s. 6 d.	30 s.
£.	£.	£.	£.	£.		(The 1st Clerk rises to 33s.) 5 Letter Carriers, &c	16 s. per week	1 8.	20 .
-	-	!	12,186	535,778		1 Station Messenger		- 10.	14 s. per week
-	_		40	1,157	•	l Auxiliary Extra allowances	•	• •	7 s. per week.
1						1 Extra Auxiliary (for 5 months)	-		5s. 9 d. p' wee 10 s. per week
-	-		-	301		1 - ditto (for 5 ,,)			7 s. per week.
_	_	_	_	575		1 - ditto (for 5 ,,) 1 - ditto (for 5 ,,)			17 s. per weel 11 s. per weel
_	_	•		373	•	1 Rural Letter Carrier -	:		85 /. THE WEST
-	_			753		Weekly allowances to Sub-Post	masters & others	for delivery, a	Scc., 121 <i>l</i> . p' yes
İ					Market Harbo-	1 Letter Carrier	16 s. per week	l s.	18 s.
-	-			710	rough.	1 Auxiliary Allowance to Postmaster -		:::	10 s. per week 16 s. per weel
_	_			967		Extra allowances			3 s. per week.
	_		•	<i>5</i> 01		9 Rural Letter Carriers - Weekly allowances to Sub-Pos	tmasters & Ather	for d. li	397 l. per yea
- 1	-			386	l	•			orc., 44 t. j). J.ea
1					Matlock Bath -	1 Letter Carrier Extra allowances	14 s. per week	1 5.	18 s.
-	-		•	430		2 Rural Letter Carriers -			4 s. 6 d. p'wee 89 l. per year
_	_		_	508		Weekly allowances to Sub-Pos	tmaster & others,	for delivery 8	c., 156 l. p' ye
					Merthyr Tydvil -	3 Letter Carriers, &c	16 s. per week	1 s.	18 s.
-	-			348	Ť	1 Auxiliary			10 s. per week
ł						2 ditto Extra allowances			7s. per week. 10s. per week
-	-	• •	•	783		1 Rural Letter Carrier			48 /. per vear.
_	_		33	708		Weekly allowances to Sub-Pos	tmasters & others	for delivery,	&c., 1041. p' yes
1			00		Middlesbrough -	1 Clerk	90 l. per year	41.	110 t.
-	-			692		6 Sorters -	20 s. per week 14 s. per week	1 s. 6 d. 1 s.	33 s. 18 s.
1			70	1.640	ł	3 Letter Carriers	18 s. per week	1 .	22 s. per week
-	-	•	63	1,858		8 Letter Carriers, &c 2 Auxiliaries	-	- :	21 s. a wk. each 10 s. per week
_	_			570		Allowances to Postmaster -			33s. 6 d. p' w
1						Extra allowance 1 Medical Officer, 8 s. 6 d. pe			3 s. per week.
-	-			277		2 Rural Letter Carriers -	l - -		6 l. per year. 99 l. per year
1						Weekly allowances to Sub-Post	masters & others i	or delivery, 8	cc., 100 /. p' yea
-	-			388	Milford Haven -	1 Letter Carrier	16 s. per week	1 8.	18 .
ł						Extra allowances 2 Rural Letter Carriers -			4 s. per week.
-	-			458	1	Weekly allowances to Sub-Posts	masters & others i	or delivery.	109 l. per yea kc., 37 l. p' yea
1					Mitcham -	5 Letter Carriers	16 s. per week	1 1 <i>s</i> .	18 <i>a</i> .
-	-			486	Michael -	1 Auxiliary	- Per week	- 10.	12 s. per week
- 1					I	3 ditto Extru allowance		-	10 s. per week
-	_			539		TATE SHOWSHICE			9 s. 6 d. p' wk
-					Monmouth -	2 Letter Carriers	16 s. per week	1 0.	18 .
_	_	•		706		Extra Allowances 4 Rurai Letter Carriers -	· -	-	3s. per week. 154 t. per year
1			_			Allowance to Postmaster for	rural delivery -		lá s. per week
_	_			1,122		Weekly allowances to Sub-Postn	nasters and others	for delivery,	&c., 18 l. p'yea
1			-	-,	Neath	5 Letter Carriers	14 s. per week	1 5.	18
ļ						1 Auxiliary			8 s. per week.
1						Extra allowances 4 Rural Letter Carriers -			l s. per week. 1917. per yea
-	-	• •		751	Newark	1 Clerk	100L per year	5 <i>1</i> . !	130 <i>l</i> ,
					TICMME	4 ditto	20 s. per week		33 s.; one risin
-	-			513		A Langua Caradana Ca	•	I	to 36 s.
						4 Letter Carriers, &c 1 Auxiliary	16 s. per week	1 s.	20 s. 12 s, per week.
-	_		45	790		1 di'to			8 a. per week.
						Extra allowances 14 Rural Letter Carriers -	: :	: : !	3 s. per week. 650 /. per year
_	_			321		Weekly allowances to Sub-Post	masters & others i	or delivery.	.c., 293 /. p' yea
					Namhum	2 Clerks	18 s. per week	1 .	80 s.; one risin
_	_		42	2,115	Newbury		.	1	to 33 s.
	-	-	78	-,	!		16 s. per week	6 d.	18 s. 36 s. per week
i		_	£.~	1 797		Allowances to Postmaster for Extra allowances	activery, occ		6 d. per week.
_ !	- 1		57	1,737	,	13 Rural Letter Carriers, &c.			525 /. per year
-						13 Rural Letter Carriers, occ.		- 1	
			12,466	556,672		Allowance to Postmaster for re Weekly allowances to Sub-Postn	aral delivery -	or delivery.	14 s. per week.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

					1.				2.	3.	4.	5.
POST TOWNS.	Post-	Sub-Pos an Letter R	d eceivers.	musters Clerks		Sorters, Messe Letter Rural Let and Al	Stampers, engers, Carriers, ter Carriers, lowances masters for ery, &c. Amount.	Incidental Salaries, and Wages of Substitutes	1 1	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent
				1	Ī	!	£.	£.	£.	£.	£.	£.
	£. 54,379	5,20 6	£. 49,917	1,146	£. 98,881	5,602	319,8 25		14,132	-	3,390	3,782
Brought forward	157	11	95	1	50	10	662		35	_	20	_
Newcastle, Staffordshire -	137	••							!			
Newcastle-upon-Tyne	575	98	918	29	*2,50 0	79	†5,62 2		_	-		1
Newmarket	145	23	215	2	117	4	381	-	. ‡70	-	5	-
Newnham	§ 91	5	49	-	-	4	337		30	-	9	-
Newport, Isle of Wight -	137	19	191	-	-	17	874		80	-	4	-
Newport, Monmouthshire	320	34	409	13	949	27	1,600		-	-	10	10
Newport Pagnell	- 114	8	58	-	_	9	424	-	- 40	-	13	-
Newport, Salop	- 70	7	74	-	-	8	337	-	- 60	-	19	-
Newton Abbot	- 200	18	197	2	107	19	1,045		- 50	-	7	
Newton-le-Willows -	- 95	5	56	-	-	5	480		- 30		74	-
Newtown, Montgomeryshire	- 90	5	20	-	-	8	270		- 55	-	31	
Normanton	- 230	22	397	15	1,035	23	1,700		- 20	-	5	
Northallerton	- 125	18	138	-	· -	11	722		- 80	-	4	
Carried forward - •	- 56,728	5.479		- i	-	,						-

^{*} Including the following wages, viz.:—Full wages of one Telegraphist; three quarters of the wages of one Telegraphist; and half of the wages of three Telegraphists, who are borne on the Telegraph Establishment, Sub-Head (G.).

† Including half of the wages of a Messenger, who is borne on the Telegraph Establishment, Sub-Head (G.).

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (C.).

POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

6.	7.	8.	9.						
Water,	• •		Incidental	Total Amount	Salaries of Cle	rks, Wages of Sorters, Letter (Carriers, &c. (at c	ertain Offices), in Detail.
1	F1		Expenses	required for				_	
Fire	Fuel		(including	cach	[The Lester (Carriers (including Auxiliaries) are supplied w	ith Uniform	Clothing.]
Insurance,	and	Stationery.	to	· Establishment				•	
and	Light.		Postmasters for	for					
Tithes.	Dig.it.		Office Expenses).	1879-80.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
		<u> </u>							
£.	£.	£.	£.	£.	Newcastle (Staf-	1 Sorting Clerk	18 s. per week	ls.	22 s.
_	_	_	12,466	556,672	fordshire).	4 Letter Cartiers, &c 1 Auxiliary	16 s. per week	l s.	20s. 8s. per week.
_	_		,			Extra allowances			2 a. per week.
-	-		50	1,069		 5 Rural Letter Carriers Allowances to Postmaster for 		-	261 <i>i.</i> per year. 28 s. per week
1					Newcastle - on -	Weekly allowances to Sub-Post	musters & others i 200 l. per year	or delivery, &	kc., 93 l. p' year. 250 l.
		j			Tyne.	2 Clerks (1st Class)	120 l. per year	61.	160%.
-	-		311	9,939		4 ditto (2nd Class) 6 Sorting Clerks, 1st Section	1 7 .	5 l. 1 s. 6 d.	120 /. 35 s.
ŀ						10 ditto, 2nd Section	18 s. per week	1 s. 6 d.	25 s.
ŀ		1 1			Returned Letter	1 Sorting Clerk Office:—1 Sorting Clerk -	18 s. per week 27 s. per week	1 s. 6 d.	35 s.
ŀ						1 Female Returner -	22 s. per week	1 5.	27 s.
-	-		75	1,008		1 ditto			
1						1 Inspector of Letter Carriers 31 Letter Carriers, &c		4 l. 1 s.	120 l. 23 s.
ŀ						(And after 10 years' servi	ce to 25 s.)	•	•
l				5 16		Allowances of 80 s. a week Messengers.	to Postmaster fo	r Letter Carr	iers and Mail
-	-	• •	•	910		Allowances to Postmaster for		Carriers -	36 s. per weel
ł						1 Suburban Letter Carrier - 9 Auxiliaries			18 s. per week
						19 ditto Extra allowances			10 s. per weel
_		_	57	1,343		1 Medical Officer, 8 s. 6 d. a :	pan		32 s. per wee! 34 l. per year.
_	-			,,,,,,		Allowances to Postmaster for 18 Rural Letter Carriers -	rural delivery	: :	137 s. p' week 847 l. per year
i						Weekly allowances to Sub-Pos	tmasters & others		cc., 1, 370/. p'yea
1		i			Newmarket -	2 Sorting Clerks 2 Letter Carriers, &c	18 s. per week	1 8.	30 s. 18 s. per week.
_	_	i	104	3,692		1 ditto			7 s. per week.
						Extra allowances during race Extra allowances	weeks (7 meeting:	8)	6 s. per week. 3 s. per week.
						2 Rural Letter Carriers - Weekly allowances to Sub-Po	fo	delizera s	81 i. per year.
ļ				1	Newport (Mon-	1 Clerk	120 l. per year	5 l.	160 %
-	-		21	670	mouthshire).	3 ditto	90 l. per year 20 s. per week	4 l. 1 s.	110%. 25%.
						8 Sorting Clerks	thence by	1 s. 6 d.	33 s.
				!		12 Letter Carriers, &c	16 s. per week	1 8.	20 s. 7 s. per week.
				560		Allowance to Postmaster for e	delivery, &c	: :	34 s. per week 15 s. 6 d. p'wk
-	-		• •	500		1 Medical Officer, 8 s. 6 d. a	man		11 l. per year.
					1	11 Rural Letter Carriers - Weekly allowances to Sub-Pos	 stmasters & others	for delivery.	460 l. per year &c., 536 l. p'yea
					Newton Abbot -	2 Clerks	18 s. per week] ls.	80 .
_	_		45	1,651		4 Letter Carriers, &c 1 Auxiliery	16 s. per week	6 d.	18 s. 8 s. a week.
-			20	, í		3 ditto Extra allowances		:::	7 s. a week. 6 s. a week.
						11 Rural Letter Carriers -		- 	440 l. a year.
					Newton-le-Wil-	Weekly allowances to Sub-Post	tmasters & others 16 s. per week	for delivery, a	xc., 342 <i>l</i> . a yea: 22 s.
_	-	-	• •	735	lows.	1 Letter Carrier	16 s. per week	1 8.	20 s. 12 s. a week.
						Extra allowance			5 s. a week.
						2 Rural Letter Carriers - Allowances to Postmaster for	rural delivery -	: :	45 l. a year. 51 s. a week.
						Weekly allowances to Sub-Pos	tmasters & others		&c., 98 l. a year
-	-		• •	472	Normanton -	1 Clerk	38 s. per week 28 s. per week	2 s. 1 s. 6 d.	4 8 s. 35 s.
1						11 Sorting Clerks	20 s. per week	1 s. 6 d.	27 s.
						104 l. a year of the Clerks' Estimates, Sub-Head (C	3 .).	ı	-
1		1		3,437	•	6 Letter Carriers, &c. 1 Medical Officer, at 8 s. 6 d.	18 s. per week	1 5.	22 s. 9 l. per year.
-	-		50	J,401		7 Rural Letter Carriers -			275 l. per year.
						Allowance to Postmaster for a			15 s. per week.
1					(Sub-Offices):	Weekly allowances to Sub-Posts	masters & ot her s fo		c., 554 /. p'year.
		.	45	1,114	Mirfield - Heckmondwike		16 s. per week	1 5.	20 s. 20 s.
-	-		-10		Castleford -	2 - aitto)	16 s. per week	1 s. 1 s.	20 s. 18 s.
					Cleckheaton - South Milford	1 - ditto	14 s. per week 16 s. per week.	18.	20 s.
			13,224	582,878		1 - ditto)	AUG. DEL WECKI		

Including allowance during race meetings of 20 l. a year. Sincluding 21 l. a year compensation for loss of I rivate Box and Bag Rents.

| Allowance for assistance to Sub-Postmaster of Mirfield.

POST OFFICE. -(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

								ι. ,				2.	8.	4.	5.
POST T	POST TOWNS.			Post-masters.		stmasters and Receivers.	and O	S AND Clerks Medical fficers.	Sorters, Mess Letter Rural Letter and Alto Post	Stampers, cngers, carriers, ter Carriers, lowances masters for ery, &c. Amount.	Incidental Salaries, and Wages of Substitutes.	Allowance for Assistance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
				£.		£.		£.		£. ,	£.	£.	£.	£.	£.
Brought for	rward	-		56,728	5,479	52,634	1,208	103,639	5,826	834,485		14,682	_	3,594	3,892
orthampton -	•	-	-	412	47	460	10	799	30	1,513		23	-	16	-
orth Shields	-	•	-	198	4	42	2	146	11	565		78	-	1	-
Vorth Walsham	-	•	-	55	5	39	-		7	250		20	-	9	-
orti.wich •	-	•	•	100	11	137	-		8	402		70	-	29	_
Grwich -	•	•	•	475	102	1,027	22	1,735	86	4,583		-	-	29	-
ottingham -	-	•	•	500	74	702	27	2,873	68	4,691		-	-	14	-
uneaton •	-	•	•	*87	5	89	-		9	844		40	-	14	-
Pakham -	•	•	-	+131	15	86	-		8	414		50	-	17	_
kehampton -	•	•	•	60	9	94	-		8	464		15	-	12	-
ldham - •	-	•	-	249	15	166	6	387	27	1,492		-	-	4	3
rwskirk -	•	•	-	100	7	54	-		9	477		40	-	16	-
swestry -	-	-	• ,	155	26	266	-		15	793		120	-	5	_
ıle y	•	•	-	‡115	6	40	-	- -	7	3 63		50	-	14	_
Carried fo				59,365	5,805	55,786	1,275	109,079	6,119	350,836	 	15,188		3,774	8,920

Including 12 l. compensation for loss of Private Box and Bag Rents.
 † Including 21 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880—continued.

6. Water, Fire Insurance,	7. Fuel and	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters	Total Amount required for each Establishment		rks, Wages of Sorters, Letter (_	
and Tithes.	Light.		for Office Expenses).	for 1879–80.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Northampton -	1 Clerk 3 ditto	120 l. per year 90 l. per year	5 l. 4 L	160 <i>l</i> . 110 <i>l</i> .
-	-		13,224	582,878		5 Sorting Clerks	20 s. per week thence by 16 s. per week	1 s. 1 s. 6 d. 1 s.	25 s. 33 s. 21 s.
-	-		125	3,348		3 Auxiliaries Extra allowances - 1 Medical Officer, 8 s. 6 d. a 1			7 s. per week. 14 s. per week. 11 l. per year.
-	-		61	1,086	Blisworth Sorting Office. North Shields -	2 ditto ditto - 2 Clerks	16s. per week	1 s. 6 d.	21 s. per week. 33 s.
-	-			373		7 Letter Carriers, &c. Allowances to Postmaster for 4 Auxiliaries Extra allowances Weekly allowances to Sub-Post	delivery	l s.	22 s. 25 s. per week. 9 s. per week. 3 s. per week. &c., 21 l. p'year.
-	-		• -	738	Norwich	1 First Class Clerk 4 Second ditto 6 Sorting Clerks, 1st Section 10 ditto, 2nd Section - 1 Inspector of Letter Carriers 29 Letter Carriers, &c.	18 s. per week 27 s. 6 d. p'wk. 16 s. per week	1	200 l. 130 l. 35 s. 25 s. 6 d. 35 s. 21 s.
-	-		235	8,084		3 Station Messengers - 3 Auxiliary Sorters - 4 ditto - 14 Auxiliary Letter Carriers	18 s. per week	18.	12 s. per week. 10 s. per week. 8 s. per week.
-	-		230	8,510		Allowance to Postmaster to p Allowances to Postmaster for Extra allowances 1 Medical Officer, 8 s. 6d. each 32 Rural Letter Carriers Weekly allowances to Sub-Post	delivery, &c		16 s. per week. 23 l. 16 s. p' vr. 1,300 l. per year.
-	-			524	Nottingham -	1 Clerk 6 ditto 7 Sorting Clerks, 1st Section 12 ditto, 2nd Section 1 Inspector of Letter Carriers	160 l. per year 100 l. per year 27 s. 6 d. p'wk 20 s. per week 27 s. 6 d. p' wk	8 l. 5 l. 1 s. 6 d. 1 s. 6 d. 1 s. 6 d.	200 l. 140 l. 35 s. 26 s. 35 s.
-	-			698		37 Letter Carriers, &c. 3 Auxiliaries	18s. per week	1 s. vear	23 s.; after 10 «' service to 25 s. 10 s. per week. 9 s. per week. 7 s. 6 d. p'week. 89 s. per week.
-	-	- •	-	645	Nuncates -	1 Medical Officer, 8 s. 6 d. ea 16 Rural Letter Carriers - Weekly allowances to Sub-Post 1 Letter Carrier - 1 Auxiliary - 1 ditto -		for delivery, &	28 l. per year. 741 l. per year. c., 1,182l. p'year. 20 s. 15 s. per week. 7 s. per week.
-	-		62	2,414	Oldham	1 ditto Extra Allowances 5 Rural Letter Carriers Weekly allowances to Sub-Po	20s. per week	1 s. 6 d.	35 s. 6 d.
-	-			€87		Allowance to Postmaster for to (liaif of the wages of the Telegraph 18 Letter Carriers, &c 1 ditto	18 s. per week wo Boy Clerks ese two Boy Clerk Estimates, Sub-E 18 s. per week	ks is provided lead (G.).	12 s. per week.
_	-		48	1,387	·	Weekly allowances to Sub-Pos	rural delivery - tmasters & others		9 s. per week. 10 l. per year. 10 s. per week. 144 l. per year. 10 s. per year.
	_			582	Ormskirk Otley -	2 Letter Carriers, &c Extra silowance - 7 Rural Letter Carriers Weekly allowances to Sub-Po 1 Auxiliary - 1 Auxiliary -	14 s. per week 14 s. per week		18 s. 10 s. per week. 270 l. per year. &c., 92 l. p'year. 16 s. 10 s. 6d. p' wk.
-	-		13,224	611,954		1 ditto 4 Rural Letter Carriers Weekly allowances to Sub-Pos	tmasters & others	for delivery,	8 s. per week. 159 t. per year.

‡ Including 15 l. compensation for loss of Private Box and Bog Rents.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1880—continued.

		٤	SALAR	IES	1. AND	WAGI	E S.		2.	3.	4.	5.
POST TOWNS.	Post-	Letter F	stmasters ad deceivers.	and I	lerks Medical ficers.	Mess Letter Rural Le and A to Posts	, Stampers, sengers, carriers, tter Carriers, llowancea nasters for ery, &c.	Incidental Salaries and Wages of	for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent
	1	No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.	1			
Brought forward	£. 59,365	5,805	£. 55,786	1,275	£. 109,079	6,119	£. 350,836	£.	£. 15,183	£.	£.	£. 3,926
ttery, St. Mary	60	5	67	-	-	4	207		15	-	6	-
andle	75	6	36	-	-	8	303		20	! -	10	 - -
xford	460	41	453	15	1,261	38	1,838		-	-	9	50
embroke	*88	11	70	-	-	10	408	-	40	-	10	-
embroke Dock	110	2	27	-	-	4	205		50	-	1	-
enrith	180	38	259	3	160	24	1,441		65	-	6	-
eur y n	†81	2	14	-	-	4	193		15	-	8	-
enzance	205	14	149	1	57	9	501		100	-	4	-
ershore	75	7	50	-	-	8	\$52		30	_	12	-
eterborough • • •	289	26	267	14	945	20	1,115		_	_	8	-
, etersfieid	125	19	210	-	-	9	934		80	-	3	-
etworth	‡10 8	22	224	-	-	8	605	-	30	_	12	_
ickering	65	8	54	-	-	4	3 03		25	-	9	-
lymouth	500	30	407	26	2,0 69	66	3,001		-	-	14	140
lympton	§ 65	3	41		-	3	174		10	-	8	-
Carried forward	61,846	6,039	58,114	1,334	113,571	6,338	362,416		15,663		3,894	4,116

[†] Including 8 L compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 31 March 1880—continued.

(a	7	•	<u> </u>	1	· - · · · -				
6.	7.	8.	9.	Tatal Assessed	Salasias at C	lorke Warre - 19 7			
Water,		1	Incidental	Total Amount	Salaries of C	lerks, Wages of Sorters, Letter C	arriers, &c. (at co	ertain Offices) in Detail.
Fire	Fuel		Expenses (including	required for					
Insurance,		Station	Allowance	each		r Carriers (including Auxiliari	es) are supplied w	nith Uniform	Clothing.]
lusurance,	and	Stationery.	10 Postmasters	Establishment			[1	
and	Light.		for	for	Towns.	Force.	Minimum.	Annual	Maximum.
Tithes.			Office Expenses).	1879-80.		1	l	Increment.	
l					Oxford	1 First Class Clerk	120 /. per year	5 l.	160 <i>I</i> ,
ا م	£.	م ا	c		Quiota =	4 Second ditto	90 l. per year	41.	1104
£.		£.	£. 14,005	.£. 611,954		4 Sorting Clerks, 1st Section 5 ditto - ditto, 2nd ditto -	27 s. per week 20 s. per week	1 s. 6 d.	35 s. per week. 25 s.
			14,000	011,504		12 Letter Carriers, &c	16 s. per week	1 s.	203. 21 s .
1 -	-			355		3 Auxiliaries 9 ditto		•	10 s. 6 d. p'wk.
1						1 ditto			9 s. p'wk. each. 6 s. per week.
1 1						Allowance to Postmaster for d Allowances for taking charge of	lelivery	• •	14 s. per week.
						Extra allowances			15 s. per week. 13 s. 6 d. p' wk.
-	_			444		1 Medical officer, 8 s. 6 d. a m 13 Rural Letter Carriers	ian -		11 l. a year.
				ı		Weekly allowances to Sub-Post	masters & others f	or delivery, 8	5221. per year. cc., 2731. p'year.
					Pembroke -	1 Letter Currier	16 s. per week	1 8.	18 <i>a</i> .
-	-		130	4,201		l Auxiliary 2 Auxiliaries			13 s. per week. 7 s. per week.
						1 ditto			6 s. per week.
1						Allowance to Postmaster for S Extra allowances	tation Service -	: :	lis. per week.
1						5 Rural Letter Carriers -			185 L. per vear
-	-		• •	616	Dambacha Dash	Weekly allowances to Sub-Post			
1					Pembroke Dock	2 Letter Carriers, &c	14 s. per week	1 s.	18 s. 9 s. per week.
1				45.		Allowances to Postmaster - Extra allowance			lls. per week.
-	-		40	433		1 Rural Letter Carrier -			6 s. per week. 41 l. per year.
		l			_	Weekly allowances to Sub-Post	masters & others	for delivery,	&c., 3 /. per year.
1			20	9.20	Penrith	1 Clerk 2 Sorting Clerks	26 s. per week	1 s. 6 d. 1 s.	33
-	-		62	2,173		Half wages of one Sorting	Clerk is provide	d for in the	25 s. Telegraph
1 1	. }			ł	•	Estimate	s, Sub-Head (G.).	6 d.	
1 1	İ					l Auxiliary	16 s. per week	- 04.	20 s. 16 s. per week.
-	-			311		1 ditto		• •	12 s. per week.
	1					Extra Allowances			9 s. 6 d. p'week. 18 s. per week.
	1					Allowance to Postmaster for de 18 Rural Letter Carriers -	•		21 s. per week.
1 1						Weekly ullowances to Sub-Posts	masters & others i	or delivery,	766 l. per year. xc., 329l. p'year.
-	-		. 65	1,081	Penzance	1 Clerk 1	18 s. per week	1 s. 6 d.	33
						3 Letter Carriers, &c 2 Auxiliaries	14 s. per week	6 d.	16 s. 7 s. per week.
1 1						Extra allowances			4 s. per week.
-	_			519		4 Kural Letter Carriers - Weekly allowance to Sub-Postm	asters & others fo	r delivery. S	135 l. per year.
					Peterborough -	1 Clerk	100 l. per year	5 l.	130 <i>l</i> .
1 1					•	3 Clerks 9 Sorting Clerks	27 s. per week 18 s. per week	1 s. 6 d. 1 s. 6 d.	35 s.
				0.550		6 Letter Carriers, &c	16 s. per week	1 s. 0 a.	25 s. 20 s.
1 -	-	• •	135	2,759		1 Auxiliary 7 ditto		• •	10 s. per week.
	I	i		1		Extra allowances			8 s. per week. 22 s. per week.
9		1				1 Medical Officer, at 8 s. 6 d. 6 Rural Letter Carriers - 1	a man		10 l. per year. 272 l. per year.
-	_		30	1,382	•	Weekly allowances to Sub-Post	masters & others f	or delivery, &	cc.,345 l. p' year.
					Petersfield -	1 Letter Carrier	14 s. per week	6 d.	16 4.
1						Extra allowances 8 Rural Letter Carriers -	: :	: :	18 :. per week. 310 l. a year.
1 1				٠		Allowance to Postmaster for re	ural delivery -		15 c nor mosts
-	-		•	974	Diumonth -	Weekly allowances to Sub-Posts 1 Clerk 1			-
	l	1			Plymouth	2 Clerks	140 l. per year 100 l. per year	6 l. 6 l.	180 <i>l</i> . 130 <i>l</i> .
				ł		9 Sorting Clerks, 1st Section 13 ditto, 2nd Section -	28 s. per week	1 s. 6 d.	35 s.
-	_			456		1 Inspector of Letter Carriers	18 s. per week 27 s. per week	1 s. 6 d. 1 s. 6 d.	27 s. 35 s.
	1					20 Letter Carriers, &c 1 Railway Sorter	16 s. per week	1 s.	21 s.
						1 ditto	: :		21 s. per week. 15 s. per week.
						1 ditto		1	12 s. per week.
-	-		111	6,242		1 ditto	: :		10 s. per week. 9 s. per week.
	ļ			ı		3 Auxiliaries 2 ditto			15 s. p' week.
				ŀ		12 ditto	: : 1		12 s. per week. 13 s. per week.
1 - 1	_			298		8 ditto Extra allowances			6 s. per week.
						1 Medical Officer, 8 s. 6 d. eacl	h man		18 s. per week. 29 l. per year.
_ [_		14,578	634,198		15 Rural Letter Carriers - Weekly allowances to Sub-Posts	nasters & others	 • Deliver- *	553 / ner ves-
	İ	İ	•			and wances to out-route	Velizia (j)	, Denvery, &	, ocot. p' year.
•		,	، السامسة ه	10 / aa aam	nemestica for loss o	f Private Box and Rag Rents.			

[‡] Including 18 l. as compensation for loss of Private Box and Bag Rents. § Including 5 l. as compensation for loss of Private Box and Bag Rents.



POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 81 March 1880-continued.

			CATAI	D T 17 C	1. AND	WAGE	g		2.	3.	4.	5.
POST TOWNS.	Post -	•	ostmasters and Receivers.	and	Clerks Medical fficers. Amount.	Sorters, Mess Letter Rural Le	Stampers, sengers, Carriers, tter Carriers, Illowances masters for very, &c.	Incidental Salaries, and Wages of Substitutes.	Assist-	Travel-	Poundage on Sale of Postage Stamps.	Rent
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward &	61,846	6,039	58,114	1,334	113,571	6,338	362,416		15,663	<i>z.</i>	3,894	4,11
onders End	45	3	41	-	-	5	252		10	-	2	_
ontefract	90	9	74	1	21	10	425		40	-	29	_
ontypool	90	12	123	_	-	7	321		50	-	13	-
on typ ridd	159	20	234	-	-	3	686		115		1	-
oole	120	4	37	-	_	7	. 338		60	-	1	-
ortsmouth	520	17	250	18	1,548	46	2,196		-	-	s	14
rescot - '	85	5	45	-	-	6	298		35	-	11	<u>-</u>
reston	450	3 8	403	17	1,177	57	2,975		-	-	5	-
wllheli	70	18	113	-	_	6	307	-	80	-	12	
amsgate	275	9	90	4	255	20	738		30	-	8	-
leading	434	46	516	16	1,327	48	2,682		-	-	8	ε
edcar	100	8	37	-	-	3	263		50	_	17	
Carried forward	64,284	6,223	60,077	1,390	117,899	6,556	378,897		16,083	-	3,999	4,34

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in England and Wales, Year ending 31 March 1880—continued.

Test Feet	1 0		1 .	1 0		1				
Part Part Stationery Collect	6.	7.	8.	9.	Total America	Salaries of C	Planks Warns of Cont Tate 4	January Co. Co.		
Fire Fire Fire Stationers Statione	Water	,			1	SALETIES OF C	deins, wages of Sorers, Letter (Jarriers, &c. (at o	certain Office	s), in Detail.
Table Continue C	Fire	Fuel		(including	1 -					
Tithes. Color	Insuran	e and	Stationery			The Letter	· Carriers (including Auriliarie	e) ure convolied a	nith Muisann	Clothina 1
Titless Expenses 1878-89 Towns Forest Miloisum Increment Matistum, Inc			Stationery.	Postmasters		[2.00 20000		o) are supplied to	oun ongorn	Clothing.
### Company Co	and	Light.			1	1			Annual	
14,576 634,198	Tithes					Towns.	Force.	Minimum.		Maximum.
Pentefract	£.	£.	£.	£.	£.	Ponders End		16 s. per week	1 5.	
Pontefract 1 Boy Clerk 16, per week 12, 64, per week 16, of per week 1	1 _	_		14 579	634 108				-	
2 Laties Carriers, &c. 16., per week 1s. 20., per week 2 Amrillations 16. per week 2 Amrillations 16. per week 1s. 20., per week 2 Amrillations 15. per week 2 Amrillations 15. per week 2 Amrillations 15. per week 2 Amrillations 25. per week 2 Amrillations 25. per week 2 Amrillations 25. per week 25. per	_			14,010	054,190				•	•
2 Auxillaries 3s. per week 2st. sallowances to Sub-Postmasters on them for Delivery, 8c., 28 f. pr year. 10. 56 s. per week 1. 10. per week 1. 1	İ					Pontefract ·		16 s. per week	ls.	
Postsypridd 2 Letter Carriers 16 16 16 16 16 17 18 18 18 18 18 18 18	-	-			350		2 Auxiliaries			8 s. per week.
Postypridd	İ								: .	250 t. per year.
Allowances to Postmaster for Delivery, &c. 13.8, per week	}	1					Weekly allowances to Sub-Pos	tmasters & others	for Delivery,	
Ratra allowances	1	1			1	Pontypridd -			1 .	
1 Rural Letter Carder 1 Allowance to Pentanter for rural delivery 18 t, pre week 1	-	-			679	-		Delivery, &c.		33 s. per week.
Weekly allowances to Sub-Postmanters and others for Deliverys, &c., \$71 Let years 61, 180, 5 Second ditto 90, per year 61, 180, 5 Second ditto 90, per year 61, 180, 5 Second ditto 180,	1						1 Rural Letter Carrier -			48 l. per year.
Portsmouth	1						Allowance to Postmaster for ru	ural delivery -	fan Dolinama	18 s. per week.
Second ditto	İ	j			1		1		-	
4 Sorting Clerka, 1st Section 26 s, per week 1 s. d. 32 s.		_			597	Portsmouth -				
1 1 1 1 2 2 2 2 2 2				_	03,			26 s. per week	1 s. 6 d.	33 s.
1	l	1								
1,239 4 Auxiliaries 12.2, per week 2 ditto 12., per week 2 ditto 12., per week 2 ditto 12., per week 2 ditto 12., per week 2 ditto 12., per week 2 ditto 12., per week 2 ditto 12., per week 2 ditto 12., per week 2 ditto 12., per week 2 ditto 20., per year 20.1, per	1				j	•				33 s.
S ditto 2 sper week ach for 13 weeks in the year. Extra allowances S dots	ł							16 s. per week	1 s.	
2 ditto, 12s, per week each for 13 weeks in the year. 3s, 6d, p' wk Extra allowances - 3t, 6d, p' wk 1 Medical Officer, 8s, 6d, a man - 20t, per year. 2 Rural Letter Carriers - 08t, per year. 2 Letter Carriers, &c. 16s, per week 1s, 20s, per year. 4 Rural Letter Carriers - 15s, per week 1s, 6d, p' yke 4 Rural Letter Carriers - 15s, per week 1s, 6d, p' yke 6 ditto, 2nd Section 1 lapter year 5t, 160 l. 8 Sorting Clerka, 1st Section 25s, per week 1s, 6d, 2s, 6d, p' yke 1 Clerk 12t, per year 4t, 110t, 2 Sorting Clerka, 1st Section 25s, per week 1s, 6d, 3s, 6d, p' yke 1 Letter Carriers, &c. 17s, per week 1s, 6d, 3s, 6d, per yke 4 ditto -	-	-		44	1,239					
Extra allowances	l			l	į			- - 12		6 s. per week.
Prescot 2 Rural Letter Carriers 98.1 per year Weekly allowances to Sub-Postmasters & others for Delivery, &c., 28.1 p' year Weekly allowances to Sub-Postmasters & others for Delivery, &c., 26.1 p'yea.	ł			İ	į			/	year.	3 s. 6 d. p' wk.
Prescot - 2 Letter Carriers, &c. 16s. per week 1s. 20s. 3s. 6d. p' wk. 169l. per year 4k 169l. per year 4k 100k 16s. per week 1s. 20s. 3s. 6d. p' wk. 169l. per year 4k 169l. per year 4k 110l. 3 ditto 3 Sorting Clerks, 1st Section 26s. per week 1s. 24s. 3 Sorting Clerks, 1st Section 26s. per week 1s. 24s. 24s. 3 Boy Clerks 17 Letter Carriers, &c. 17s. per week 1s. 23s. 24s. 3 Boy Clerks 17 Letter Carriers, &c. 17s. per week 1s. 24s. 24s. 3 Boy Clerks 18s. per week 4 ditto 3 Again 3s. per week 4 ditto 3s. per week 1s. 24s. 25s. 25s. per week 2 s. 25s.	ł				- 1					20 l. per year.
Prescot 2 Letter Carriers, &c. 16. per week 1. 20. s. 3. 6. d. p' wk.	- 1	-		50	606				for Delivery,	
Extra allowances S. 18. 6d. p' year Weekly allowances to Sub-Postmasters & others for Delivery, &c., 26. 4 p'year Weekly allowances to Sub-Postmasters & others for Delivery, &c., 26. 4 p'year S. 1 100. 1 1	l			l				_		
# Rural Letter Carriers # Rural Letter Carriers # Weekly allowances to Sub-Postmasters & others for Delivery, &c., 26 % p year # Rural Letter Carriers # Rural Letter C	Ì	1				Prescot		16 s. per week	1 5.	
Preston - 1 Clerk - 120 l. per year 5 l. 160 l. 3 ditto	Ì		ĺ	-			4 Rural Letter Carriers -			169 l. per year
Preston 1 Clerk 90 t, per year 4t 10t 3 ditto 90 t, per year 4t 10t 3 Sorting Clerks, 1st Section 26 s. per week 1 s. 6d. 32 s. 6d. 6 ditto, 2nd Section 16 s. per week 1 s. 6d. 32 s. 6d. 6 ditto, 2nd Section 16 s. per week 1 s. 6d. 32 s. 6d. 6 ditto, 2nd Section 16 s. per week 1 s. 6d. 32 s. 6d. 6 ditto, 2nd Section 16 s. per week 1 s. 6d. 28 s. per week 1 s. 6d. 28 s. per week 28 s. per week 1 s. 6d. 28 s. per week 28 s. per	_	_		•178	4,840		Weekly allowances to Sub-Posti	masters & othesr i	or Delivery,	&c., 26 L p'year.
3 ditto	l	1 1	i	ì	· 1	Preston	1 Clerk	120 l. per year		
Selection Sele	1				· · ·					
1	Ī			l						24 s.
Ramsgate	_	_	[_	474		3 Boy Clerks	17 a non-wook	• , •	12s. per week,
A ditto	-	-	· · ·		7""			17 8. per week		12s. per week.
1 Medical Officer, 8 s. 6 d. a man	1	1 1					4 ditto			
27 Rural Letter Carriers 14s. per week 1s. 18s.	1	1 1			. 1		Extra allowances 1 Medical Officer, 8 s. 6 d. a ma	an		141. per year.
Ramsgate - 1 Clork	l	1	i			•	27 Rural Letter Carriers -	1	1.	1,02ò <i>l</i> . p' year.
Ramsgate - 1 Clork - - 80 l. per year 4 l. 100 l.	-	-	• •	200	5,210		Weekly allowances to Sub-Posts	nasters & others fo		
3 Clerks, sorting	1				į		-			
CFirst Clerk to rise to 33 s.	1		į		1	Ramsgate			1	
Telegraph Estimates, Sub-Head (G.). 7 Letter Carriers, &c 16 s. per week 1 s. 20 s. 2 Auxiliaries 10 s. per week 2 ditto 10 s. per week 1 Auxiliary 6 s. per week 1 s. 20 s. 2 ditto 10 s. per week 1 s. 20 s. 2 ditto 10 s. per week 1 s. 20 s. per week 1 s. 2 mere allowances 10 s. per week 1 s. 20 s. per week 1 ditto 10 s. per week 1 ditto 10 s. per week 1 ditto 10 s. per week 2 Rural Letter Carriers 10 s. per week 2 Rural Letter Carriers 10 s. per week 2 Rural Letter Carriers 11 s. per week 2 Rural Letter Carriers 30 l. p' year - 4 l. 110 l. 4 Sorting Clerks 90 l. p' year - 4 l. 110 l. 4 Sorting Clerks, Lower Section 20 s. p' week 1 s. 25 s. 19 Letter Carriers, &c 16 s. p' week 1 s. 21 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 10 s. p' wke. alc 1 s. 21 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 10 s. p' wke. alc 1 s. 21 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 10 s. p' week. 1 s. 21 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 10 s. p' wke. alc 1 s. 21 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 10 s. p' wke. alc 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 10 s. p' wke. alc 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 1 s. 2 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 1 s. 2 s. 2 s. 1 Medical Officer a	•				1		(First Clerk to rise to 33 s.)		t	
120 1,511	-	-	- •	• , •	5 32				lerks is provi	ded for in the
1,511 2 ditto	ł	1 (·			7 Letter Carriers, &c		1 s.	
1 Awxiliary	1		}					<u>:</u> : i	: :	12 s. per week.
1 Summer allowance -	1			}	i		l Auxiliary	- :		
1 ditto	_	-		120	1,511				• •	10 s. per week.
Addition	ł				·					
Reading -	1	1 1					Allowance to Bostmanter for D	elivery -		
Allowances to Sub-Postmasters and others for Delivery, &c 73l. per year. 1 Clerk 140 l. p' year - 6l. 110 l. 4 Clerks 90 l. p' year - 4l. 110 l. 4 Sorting Clerks - 27 s. p' week - 1 s. 6d. 35 s. 6 Sorting Clerks, Lower Section 19 Letter Carriers, &c 16 s. p' week - 1 s. 21 s. 5 Auxiliaries 10 s. p' week - 1 s. 21 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 17 l. per year. 24 Rural Letter Carriers 1,008l. p' year 1 Wealth Allowances to Sub-Postmasters & others for Delivery, &c 515 l. p'ayer	1	1					2 Rural Letter Carriers - [(-	
Reading - 1 Clerk 140 l. p' year - 6 l. 180 l. 4 Clerks 90 l. p' year - 4 l. 110 l. 4 Sorting Clerks 27 s. p' week - 1 s. 6 d. 5 Sorting Clerks, Lower Section 20 s. p' week - 1 s. 25 s. 19 Letter Carriers, &c 16 s. p' week - 1 s. 21 s. 5 Auxiliaries 10 s. p' we. 11 s. 21 s. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 17 l. per year. 24 Rural Letter Carriers 1 - 1,008 l. p' year. Wealth Allowances to Sub-Postmasters & others for Delivery, &c. 515 l. p' year.	_	_		128	5.175			and others for De	eliver y , &c. `	
4 Clerks 90 l. p' year - 4 l. 110 l. 4 Sorting Clerks - 27 s. p' week - 1 s. 6 d. 35 s. 6 Sorting Clerks, Lower Section 20 s. p' week - 1 s. 25 s. 19 Letter Carriers, &c 16 s. p' week - 1 s. 21 s. 5 Auxiliaries 10 s. p' week - 1 s. 21 s. Extra Allowances 13 s. p' week. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 17 l. per year. 24 Rural Letter Carriers 1,008 l. p' year Wealth Allowances to Suh-Postmasters & others for Delivery, &c. 515 l. p'was	1				٠,	Deedin-	1 Clerk	140 l. p' year - 1	6 <i>l</i> . 1	180 <i>t</i> .
6 Sorting Clerks, Lower Section 20 s. p' week - 1 s. 25 s. 19 Letter Carriers, &c 16 s. p' week - 1 s. 21 s. 5 Auxiliaries 13 s. p' week. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 17 l. per year, 24 Rural Letter Carriers 1,008 l. p' year Weekly Allowances to Sub-Poytmasters & others for Delivery, &c. 515 l. p' year	1		1		1	resenting	4 Clerks	90 l. p' year -	41.	110 %.
19 Letter Carriers, &c 16 s. p' week - 1 s. 21 s. 5 Auxiliaries 10 s. p' wk.each Extra Allowances 13 s. p' week. 1 Medical Officer at 8 s. 6 d. per man, estimated at - 17 l. per year, 24 Rural Letter Carriers Weakly Allowances to Sub-Postmasters & others for Delivery, &c., 515 l. p' year			ļ	l	1					
Extra Allowances 1 Medical Officer at 8 s. 6 d. per man, estimated at 17 L. per year. 24 Rural Letter Carriers Weakly Allowances to Sub-Postmasters & others for Delivery. &c. 515 L. p'vas-				j			19 Letter Carriers, &c			21 s.
1 Medical Officer at 8 s. 6 d. per man, estimated at - 17 l. per year. 24 Rural Letter Carriers 1,0081, y' year Wealth Allowances to Sub-Postmasters & others for Delivery, &c., 515 l. 1,10081	-	-	•	•	467					10s. p'wk.each.
24 Rural Letter Carriers 1,008t. p' year Weakly Allowances to Sub-Postmasters & others for Delivery, &c., 515 t. p'year]		1 Medical Officer at 8 s. 6 d. p	er man, estimated	at -	17 l. per year.
15,298 655,878	[24 Rural Letter Carriers			1,008 <i>l.</i> o' year.
	-	-	• -	15,298	655 ,878		ALCORTA WITOMARICES OF CHID-T CAR			to h lear.
	l	j t	1	į	i		l en en en en en			7

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

			SALA	RIES	1. S AND	WAG	E S.		2.	3.	4.	5.
POST TOWNS.	Post-	,	estmasters and Receivers.		lerks and l Officers.	Rural Let and A to Post	Stampers, lengers, Carriers, ter Carriers, llowances masters for very, &c.	Incidenta Saluries and Wages o	Assist-	Travel-	Poundage on Sale of Postage Stamps.	Rei
		No.	A mount.	No.	Amount.	No.	Amount.	Substitut	29.			
Brought forward	£. 64,284	6,223	£. 60,077	1,390	£.	6,556	£. 373,897	£.	£. 16,083	£.	£. 3,99 9	£
edditch	. 145	11	152	1	59	12	753		45	-	2	
edhill	_ 154	11	134	-	-	8	720		90	-	4	
druth	_ 112	4	35	-	-	7	259		55	_	2	
igate	_ 130	7	62		-	8	566		60	-	29	
stford	_ 110	8	44	-	-	10	466		60	-	2	
hayader	- 40	1	4	i.a	-	2	98		-	-	4	
nyl	210	27	332	3	149	27	1,375		12	-	6	
chmond, Surrey	_ 185	5	57	3	172	16	797		70	-	1	
ichmond, Yorkshire -	120	12	67	-	-	8	351		40	-	4	
ngwood	- 100	3	25	-	-	5	295		60	-	11	
pon	- 120	7	35	-	-	11	478		80	-	1	
ochdale	270	14	188	7	508	24	1,288		-	-	7	
ochester	- 160	15	127	1	60	14	716		65	-	3	
omfard	- 140	34	278	-	-	14	930		70	-	7	
omsey	- 95	9	74	-	-	8	895	-	50	-	18	
es, Hereford	- 150	30	234	1	78	22	1,491	- •	60	-	3	
Carried forward	- 66,525	6,421	61,875	1,406	118,924	6,752	3 84,875		16,900	_	4,103	4,39

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Your ending 31 March 1880—continued.

6.	7.	8.	9.	Total A		Clerks, Wages of Sorters, Letter (Carriers, &c. (at co	rtain Offices), in Detail.
Water,	Fuel		Incidental	Total Amount required for		r Carriers (including Auxiliarie	s) are supplied w	ith Uniform	Clothing.]
Fire In-	and	Stationery.	Expenses (including Allowance to Postmasters	each Establishment	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
and Tithes.	Light.		for Office Expenses).	for 1879–80.	Redditch	1 Clerk 2 Letter Carriers 1 Auxiliary	18s. p' week - 16s. p' week -	1 s. 6 d. 6 d.	33 s. 20 s. 7 s. p' week.
						Extra Allowances 9 Rural Letter Carriers -			19 s. 6 d.p'wee 365 l. p' year.
£.	£.	£.	£.	£.	İ	Weekly Allowances to Sub-Post	masters & others f	or Delivery, 8	
-	-		15,298	655,878	Redhill	3 Letter Carriers, &c	16 s. p' week -	1 s.	20 s. 32s. 6d. p [*] weel
-	_	. .	40	1,196		Extra Allowances 5 Rural Letter Carriers - Weekly Allowances to Sub-Post	masters & others f	or Delivery,	200 l. p' year.
í					Reigate	2 Letter Carriers, &c	16 8.	l s.	18 s.
						2 Auxiliaries Extra Allowances			9s. p' week. 49 s. 6 d.
-	-		34	1,136		4 Rural Letter Carriers - Allowances to Sub-Postmasters		y	161 l. p' year. 139 l. p'year.
					Retford	3 Letter Carriers, &c	16 s. p' week -	1 #.	20 s. p' wcek.
	_		40	503		2 Auxiliaries Extra Allowances			7 s. p'week. 14 s. p'week.
-	-		₩.	503		5 Rural Letter Curriers -		an Dulinam	214 l. p' year.
1		i			 .	Weekly Allowances to Sub-Post	1	l s. 6 d.	&c., 341. p' yea 27 s.
					Rhyl	3 Sorting Clerks 1 Railway Messenger	18 s. p' week -	1 s. 6 a. 1 s.	27 s. 20 s.
-	-	•		847		5 Letter Carriers, &c	16 s. p' week -	1 8.	20 s.
					ı	l Auxiliary l Summer Auxiliary (5 month	s in the year)		9 s. p' week. 16 s. p' week.
		[Extra Allowances			5 s. 6 d. p'wee
-	-		60	742		19 Rural Letter Carriers - Weekly Allowances to Sub-Posts	- nastera & othera fo	r Delivery, &	793 l. p' year. c., 230 l. p' year
					Richmond, Surrey	1 Clerk	26 s. p' week -	1 s. 6 d.	33 <i>a</i> .
						2 Clerks	20 s. p' week -	l s.	25 s., thence b
-	-	-		146					rovided for in th
1						10 Letter Carriers, &c	Telegraph Est	imates, Sub-	Head (G.). 21 s.
l						1 Stamper			14 s. p'week.
_	_		50	2,133		2 ditto	: :		14 s. p' week. 11 s. p' week.
. 1		_		-,		2 Auxiliaries			7 a. p' week.
1		[Extra Allowances Weekly Allowances to Sub-Post	masters & others fo	r Delivery. 8	18 s. 6 d. p'weel kc 47 l. p' vest
	_		130	1,412	Ripon	2 Letter Carriers, &c	14 s. p' week -	. •	18 s.
-	_		130	1,412	Inpon -	1 ditto			11 s. p' week.
ì						1 Auxiliary 2 Allowances to Postmaster fo	r Delivery		7 s. p' week. 16 s. p' week.
						Extra Allowances			l s. 6d. p'weel
-			20	602		7 Rural Letter Carriers - Weekly Allowances to Sub-Post			. 267 <i>l.</i> p'year. &c., 26 <i>l</i> . p'year
1					Rochdale	1 Clerk	90 1	4 %	110 <i>l</i> .
						2 Clerks 3 Sorting clerks	27 s. p' week - 20 s. p' week -	1 s. 6 d.	35 s. 25 s.
-	-	• •		491		2 Allowances for Boy Clerks			10 s. p' week.
						11 Letter Carriers, &c 3 Auxiliaries	18 s. p' week -	1 8.	21 s. 12 s, p' week.
1						1 Auxiliary Letter Carrier -			10s. 6d. p'wee
-	-	• •	35	749		2 ditto Extra Allowances			8 s. p' week. 13 s. p' week.
1		'				7 Rural Letter Carriers -	-		321 L p' year.
1						Medical Officer, 8 s. 6 d. each III Weekly Allowances to Sub-Post			.c., 182 <i>l</i> .p' vear
2	-		99	2,310	Rochester -	1 Clerk	20 s. p' week -	10.	25 s.; then l
						4 Letter Carriers	16 s. p' week -	1 s. 6:	d. to 33s p' weel 20 s.
Ì						l Auxiliary	TO O. P. MCCK -	[13 s. p' week.
_	_		34	1,221		1 ditto	: :	•	10 s. p' week. 7 s. p' week.
_	_		J	-,		Extra Allowances			8 s. 6 d. p' wee!
- 1						7 Rural Letter Carriers - Weekly Allowances to Sub-Post	masters & athers &	r Delivery	321 /. p year.
i				1 400	Romford	3 Letter Carriers, &c	16 s. p'week -	l s.	20 s.
-	-	•	55	1,480		l Station Messenger	a a		14 s. p' week.
					1	l Auxiliary Allowance to Postmaster for L	elivery	: :	6 s. p' week. 13 s. p' week.
					l	Extra Allowances	•		2 s. p' weck,
-	-	• •		632	1	9 Rural Letter Carriers - Weekly Allowances to Sub-Pos	tmasters & others	for Delivery	364 l. p'year. &c., 319 l. p'ves
					Ross	1 Clerk	20 s. p' week -	1 s.	30 s.
j						3 Letter Carriers, &c	14s. p' week -	10.	18 s.
- 1	_		78	2,094	1	l Auxiliary l Auxiliary			12 s. ρ' week. 10 s. p' week.
						l Auxiliary	l	• •	7 s. p' week.
						Allowance to Postmaster for D Extra Allowances	envery, occ		27s. 6d. p'weel 2 s. p' week.
I			15,973	673,572					

POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

			QAT.AR	IES	1. AND	WACE	2		2.	3.	4.	5.
POST TOWNS.	Post-	Sub-Po	stmasters and Receivers.	Cl	erks and il Officers.	Sorters, Mess Letter Rural Let and A to Post; Deliv	Stampers, lengers, Carriers, Carriers, llowances masters for very, &c.	Incidental Salaries and Wages of	for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent
		No.		No.	Amount.	No.	Amount.	Substitutes.				
	£.	2 421	£. 61,875		£.		£.	£.	£.	£.	£.	£.
Brought forward	66,525	6,421		1,406	118,924	6,752	384,875		16,900	-	4,103	4,39
otherham	292	27	225	7	556	23	1,633		-	-	11	14
Loyston	100	19	145	-	-	8	525		50	_	12	-
Ruabon	90	12	137	-	-	3	449		50	-	9	-
Rugby	283	41	464	4	273	25	1,365		25	_	12	-
augeley	90	9	106		_	6	287		40	-	17	-
tancorn	112	2	11	·	-	6	260	-	70	-	2	-
yde, Isle of Wight	245	9	169	3	151	16	1,004		*101	-	_	5
affron Walden	90	10	59	-	-	6	363		30	-	16	-
t. Albans	140	8	78	1	55	13	717		15	-	2	-
t. Austell	140	30	415	-	_	16	1,102		50	-	3	-
t. Clears	50	8	72	-	-	7	380		-	-	4	-
t. Helens	188	8	67	2	81	10	483		60	-	· 1	-
t. Ives	100	12	138	-	-	5	246		50	-	18	-
. Neots	130	24	206	_	-	13	594		130	-	18	-
alisbury	325	59	538	5	452	21	1,491		86	·_	14	
dtburn-by-the-Sea	85	8	67	-	-	3	260		25	-	10	-
andbach	60	2	12	-	-	5	197		20	_	10	_
andwich	100	10	92	-	-	8	447		40	_	8	-
indy	60	7	71	_	-	4	228		15	-	5	_
awbridgeworth	40	-	-	_	-	3	94		10	-	4	_
xmundham	120	18	157	-	-	6	433		70	-	12	-
arborough	265	10	58	5	274	19	775		80	-	7	-
ole	† 97	11	87	-	-	5	348		30	_	5	_
Carried forward	69,677	6,765	65,249	1,43 8	12 0 ,766	6,983	398,556		17,947		4,303	4,59

^{*} Including allowance of 8 l. to Sub-Postmaster, Sandown, for assistance.

† Including 7 l. compensation for loss of private Box, &c., Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Wales, Year ending 81 March 1880-continued.

6.	7.	8.	9.	Tatel A					
Water, Fire In-	Fuel		Incidental Expenses	Total Amount required for each	Salaries of (Clerks, Wages of Sorters, Letter C	Carriers, &c. (at cer	rtain Offices) —	, in Detail.
surance,	and	Stationery.	(including Allowance to Postmaster for Office	Establishment for	[The Letter	Carriers (including Auxiliarie	s) are supplied w	ith Uniform	Clothing.]
Tithes.	Light.		Expenses).	1679-80.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Deal and an	1 Chief Clerk	100 l. p' year	5 <i>l</i> .	130 %
-	-		15,973	673,572	Rotherham -	1 Clerk 4 Clerks	80 l. p' year - 18 s. p' week -	3 l. 1 s. 6 d.	100 L 33 s.
-	_		85	2,942		8 Letter Carriers, &c 5 Auxiliaries 1 ditto	18 s. p' week -	1 s.	21 s. 10 s. p' week. 6 s. per week.
-	-			832		Fatra Allowances - 9 Rural Letter Carriers - 1 Medical officer, 8 s. 6 d. eac Weekly Allowances to Sub-Post	h man, 8 l. 10 s. p	' year. r Delivery, &	20 s. p' week. 501 l. p' year. c., 514 i. p' year.
_	-			735	Rugby	1 Clerk 3 Clerks	90 l. p' year - 18 s. p' week -	4 l. 1 z.	110 l. 33 s. 20 s.
_	-		75	2,447		2 Letter Carriers, &c 3 ditto 3 Auxiliaries	18 s. p' week -	6 d. 6 d.	18 s. 21 s. p' week. 8 s. p' week.
_	_			540		Extra Allowances 15 Rural Letter Carriers - Weekly Allowances to Sub-Postm	nasters & others for	Delivery, &	14s. 6d. p'week. 659 l. p' year.
					Runcorn	3 Letter Carriers, &c 2 Auxiliaries	14 s. p' week -	1 5.	18 s. 8 s. p' week.
-	-		50	505		Allowance to Postmaster for Del Extra Allowances - 1 1 Rural Letter Carrier -			6 s. p' week. 2 s. p' week, 34 l. p' year.
-	-		‡2 4	1,751	Ryde	Weekly Allowances to Sub-Post 3 Clerks	masters & others fo 18 s. p' week - 16 s. p' week -	l s.	Sc., 42l. p' year. 30 s. 20 s.
-	-		• •	558		Auxiliary Summer Letter Carrier (6 Months in the Yes Extra Allowances	-		7 s. p' week. 3 s. 6 d. p'week.
-	-	• •	44	1,051	S. O., Shanklin	4 Rural Letter Carriers - Weekly Allowances to Sub-Posts 1 Letter Carrier	masters & others fo	r Delivery, &	161 L. p'year. ko., 312 L. p'year. 16 s. p'week.
-	-		32	1,742	St. Albans -	l Clerk 4 Letter Carriers, &c	18 s. p' week - 16 s. p' week -	1 s. 6 d.	25 s. 18 s.
-	-			506		2 Auxiliaries			9 s. p' week. 8 s. p' week. 8 s. 6d. p'week. 364 l. p' year.
_	-		75	955	St. Helens -	Weekly Allowances to Sub-Posts 1 Clerk 1 Boy Clerk	nasters and others's 18 s. p' week -	for Delivery, 1 s. 6 d.	&c., 78 l. p'year.
_	-			552		4 Letter Carriers, &c 2 Auxiliaries Extra Allowances	16 s. p' week -	1 8.	10 s. p' week. 20 s. 12 s. p' week. 5 s. p' week.
_	_			1,078	G. T	4 Rural Letter Carriers - Weekly Allowances to Sub-Posts 1 Letter Carrier	masters & others for 14 s. p' week -	or Delivery,	173 l. p' year. kc., 39 l. p' year.
-	_		95	3,001	St. Ives	l Auxiliary Extra Allowances 3 Rural Letter Carriers -			18 s. 6 s. p' week. 2 s. p' week. 138 l. p' year.
-	-	• -		447	St. Neots	Weekly Allowances to Sub-Posts 1 Letter Carrier [masters & others fo 12 s. p' week -	r Delivery, &	c., 42 l. p'year. 16 s.
_	-		-	299		l Auxiliary			8 s. p' week. 6 s. p' week. 36 s. p' week.
-	-			687	Salisbury		100 l. p' year -)	51.	120 <i>l</i> .
-	-			379	-	4 Clerks 6 Letter Carriers, &c	18 s. p' week - } 1 Clerk rising to 3 14 s. p' week -		33 s. 18 s.
-	-			148		Extra Allowances 15 Rural Letter Carriers - Weekly Allowances to Sub-Post	masters & others fo	 r Delivery, &	13 s. p' week. 680 l. p' year. cc., 499 l. p' year.
-	-			792	Scarborough -	3 Clerks	20 s. p' week - First Clerk rising	1 s. 3 to 33 s.	25 s., then by 1 s. 6 d. to 30s. 12 s. p' week.
-	-		129	1,588		1 Assistant Clerk 8 Letter Carriers, &c. 2 Auxiliaries (Summer Allows	16 s. p' week -	1 6.	15 s. p' week. 20 s. 30 s. p' week.
-				567		6 ditto			10 s. p' week. 7 s. p' week. 16 s. p' week.
	-		16,562	697,674		Extra Allowances - 2 Rural Letter Carriers - Weekly Allowances to Sub-Post	masters and other	for Delivery	5 s. p' week. 83 l. p' year. , &c., 52 l. p'year.
1	•	١	١ ,	+ Including 5	- L to Sub-Postmaster.	Shanklin, for Office Expenses.			ī

‡ Including 5 l. to Sub-Postmaster, Shanklin, for Office Expenses.

(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

				SALA	RIES	1.	WAG	E S.		2.	3.	4.	5.
POST TOWN	s.	Post-		stmasters nd Receivers.	Medical	ond Officers.	Mess Letter Rural Let and Al to Posts	Stampers, engers, carriers, ter Carriers, lowances nasters for ery, &c.	Incidental Salaries, and Wages of Substitutes.	for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent
						Amount			ļ				
Brought forward		£. 69,677	6,765	£. 65,249	1,433	£. 120,766	6,983	£. 398,556	£	£. 17,947	£. -	£. 4,303	£. 4,594
ly		90	14	125	-	_	11	537		60	-	. 19	-
itle		55	5	21	-	-	3	124		10	-	11	-
renoaks - •		165	22	196	1	63	10	786		30	-	8	_
aftesbury		75	10	69	-	_	7	372		40	-	15	-
eerne ss		150	5	40	; ; 1	78	5	306		55	-	1	_
effield		580	78	*606	30	2,834	84	6,146		-	-	19	_
epton Mallet -		75	4	69	-		5	226		30	-	14	_
erbo rne		125	16	130	-		12	557		85	_	4	-
ifnal		† 86	6	46		-	9	332		35	-	12	-
ipley (Yorkshire) -		90	3	3.	5 -	-	7	308		50	-	13	-
nipaton-on-Stour -		80	9	55	-	-	5	264		30	-	8	-
oreham		85		61	i 1	-	4	226		40	-	9	-
rewsbury		460	14:	1,60	4 2	1,847	85	5,337		-	-	26	
dmouth		65		3 4	9 -	-	6	194		35	-	14	
ttingbourne -		130	1:	7 14	8 -	-	8	543		70	-	2	
cipton		130	29)) 19	7 -	-	6	467		60	-	6	
eaford		100	2	1 14	8 -	_	8	468		50	-	18	
Carried forward		72,218		_'	-	_	-	-	-	-	-		-

^{*} Including 3 L, compensation for loss of Private Box and Bag Rents, to Sub-Postmaster, Dronfield.
† Including 26 L, compensation for loss of Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6. Water,	7.	8.	9.	Total Amount	Salaries of C	lerks, Wages of Sorters, Letter C	arriers, &c. (at cer	tain Offices),	in Detail.
Fire la-	Fuel and	Stationery.	Expenses (including Allowance to Postmasters	each Betablishment for	[The Letter	Carriers (including Auxiliarie	s) are supplied wi	ith Uniform	Clothing.]
and Tithes.	Light.		for Office Expenses).	1879-80.	Towns.	Force.	Minimum.	Annual Increment,	Mazimum.
£.	£.	£.	£.	£.					
·-	-		16,582	697,674	Selby	l Letter Carrier 1 Auxiliary	14 s. p' week -	6 d.	18 s. 16 s. p' week.
- 1	_			831		l ditto			7 s. p' week. 2 s. p' week.
1						8 Rural Letter Carriers - Weekly Allowances to Sub-Pos	tmasters & others	or Delivery,	337 l. p' year. &c., 85 l. p' yea
ŀ		 		001	Sevenoaks	l Clerk 2 Auxiliaries	20 s. p' week -	1 s.	30 s.
- !	-			221		l Auxiliary			13 s. p' week. 6 s. p' week.
1		l 1				Allowance to Postmaster for De Extra Allowances			8 s. p' week. 2 s. p' week.
- !	-		46	1,294		7 Rural Letter Carriers - Weekly Allowances to Sub-Post	masters & others for	Delivery, &c.	307 l. p'year. , 368 l. p'year.
					Sheerness	1 Clerk 3 Letter Carriers, &c	20 s. p' week -	1 s. 1 s.	30 s. 18 s.
- :	••			571		Allowance to Postmaster for De			20 s. 6d. p'week 7 s. p' week.
						1 Rural Letter Carrier -		Thelimone	44 /. p' year.
					Sheffield	Weekly Allowances to Sub-Pos 1 Chief Clerk	200 L p' year -	10%.	xc., 50 <i>t.</i> p [*] year. 250 L
-	-		80	710		1 Second Clerk 6 Clerks	140 l. p' year - 100 l. p' year -	10 <i>i.</i>	180 L 140 L
						8 Sorting Clerks, 1st Section 13 Sorting Clerks, 2nd Section	27 s. 6 d. p' week 20 s. p' week -	1 s. 6 d. 1 s. 6 d.	35 s. 26 s.
_	-		266	10,451		1 Inspector of Letter Carriers 1 Assistant Inspector of Let-	90 L p' year -	5 l.	120 L 35 s.
					i	ter Carriers.	27 s. p' week -	1 s. 6 d.	
:	_			414		50 Sorters and Letter Carriers,	18 s. p' week -	1 8.	28s., with rise afte 10 years to 25
-	_	-		1.7		28 Auxiliaries Allowances to 12 Bag Collector		: :	10 s. p'week. 8 s. p'week.
					! •	Five Allowances for sorting Ne	- wapapers, of 3 s. p	week -	6 l. 4 d. p' weel 15 s. ρ' week.
-	-		30	931	1	1 Medical Officer, 8 s. 6 d. e. 4 Rural Letter Carriers	ach man -	1: :	46 l. p' year. 179 l. p' year.
						Weekly Allowances to Sub-Post	masters & others for	Delivery, &c	
_	_			511	Shipley	2 Letter Carriers, &c 3 Auxiliaries	16 s. p' week -	1 8.	20 s. 12 s. p' week.
			! !			2 ditto Extra Allowances	: :	:::	8 s. p' week. 3 s. 6d. p' weel
	İ			496		Weekly Allowances to Sub-Pos		1 .	&c., 75 l. p' yea
-	-	•		450	Shoreham	l Letter Carrier 1 Auxiliary	14 s. p' week -	16.	18 s. 11 s. p' week.
		1				Extra Allowances 2 Rural Letters Carriers -	:::		9 s. 9 d. p' wee 73 l. p'year.
-	_	: •		441		Weekly Allowances to Sub-Posts	masters & others fo	r Delivery, 8	ic., 57 l. p' year
		1			Shrewsbury -	1 Clerk	140 L p' year -	61.	180 L
_	_			421		4 Clerks - 6 Sorting Clerks, Upper Sect		1 s. 6 d.	130 L 35 s.
							ion, 18 s. p' week 16 s. p' week -	1 s. 6 d. 1 s.	25 s. 21 s.
				0.070		1 Auxiliary		:::	15 s. p' week. 10 s. 6 d. p' wk
-	-		105	9,379		1 ditto		:::	10 s. p' week. 9 s. 6 d. p'wee
			1			Allowances to Postmaster for I Allowance for Office Porter -	Delivery	: :	37s. 6d. p'weel 12 s. p' week.
-	-			357		Ditto for cleaning - Extra Allowances -		: :	9 s. 4 d. p' wee 20 s. p' week.
						1 Medical Officer 70 Rural Letter Carriers -	-	 ::	20 l. p' year. 2,642 l. p' yea
-	_		33	926		Weekly Allowances to Sub-Post		or Delivery, &	c., 1,787L p'year
					Sittingbourne -		14 s. p' week	1	18 4.
	1		1			Allowances to Postmaster for I	Delivery, &c	:::	7s. 6d. p' wee 16s. 6d. p' we
-	-		48	908	1	Extra Allowances 5 Rural Letter Carriers -	1:::]:::	12 s. 2 d. p'wer 220 l. p' year.
						Weekly Allowances to Sub-Pos	tmasters & others f	or Delivery, &	c., 135 l. p' yea
1.49	-			784	Skipton	2 Letter Carriers, &c.	16 s. p' week -	1 s.	20 s.
	-	-			-	Extra Allowances - 4 Rural Letter Carriers -			4 s. p'week. 233 l. p' year.
-	_	}	17,190	727,320		Weekly Allowances to Sub-Po	sumasters & others	tor Delivery,	жс., 125 <i>l</i> . р' уег
	 VIII	Ι,		Ţ	1	H		by Go	1

POST OFFICE—(C) PROVINCIAL ENTABLISHMENTS in ENGLAND and Walley, Year ending 31 March 1880—continued

				8 al a:	RIBS	1. LAND	W A G	E 8.		. 2.	*	•	5.
POST TOWNS.		Pasts masters.		tmasters d conivers.		lerks and d Odicers.	Letter Baral Le	Stampers, sengers, r Carsiers, tter Carriers, tter Carriers, llowances mesters for very, &c. Amount.	Incidental Salaries and Wages of: Substitutes.	for Audit	Travel-	Poundage on Sele of Postage Stamps. £. 4,502 5 4 6 17 1 12 1 1 9	Rent.
				\		<u> </u>			1	<u></u>			<u> </u>
Brought forward		£. 72;218	7,155	£. 68,852	1,486	£. 125,488	7,25 8	£. 415,749	£.	£. 18,627	£. -		£, 4,594
Slough	•	150	13 ⁻	148	1	60	13	675		70	-	5	-
Soham	•	80	12	1.23	-	-	4	222		35	-	4	-
euthail	•	40	3	24	_	-	5	907		-	-	6	-
Jouthampton	•	*8 78	56	628	18'	1,714	எ	3,166 ,		-	-	17	135
outhend	•	138-	3	35	-	-	6	255		: 85	-	1	-
outh Motton	•	† †86	. 11	‡ 117	-	_	10	412		30	-	12	-
outhport	•	252	12	78	9	492	31	1,373		47	-	1	80
enth Shields	-	. 192	4	શ	•	251	18	620		-	-	1	6
buthwell	•	- 60	7	415		-	6	248		3 0		8	-
owerby Bridge	•	90	-	-	-	-	3	144		25	-	13	-
paiding	•	125	. 17 .	120	L	63	11	698		. 50	-	5	-
penavmoor,	-	. 7 0	3	94	-	. -	1	141	• • .	40	· -	9	-
pileby	•	85	11	56	_	-	8	49f	 •••	45	-	15	٠
insford	-	225	25	2.52	16	996	27	1,597		-	· -	4	·_
Carried forward		74,380	7,332	70,538	1,585	139,164	7,459	425,978		19,084		4,608	4,815

^{*} Including 126 l. a year compensation for loss of Stamp Poundage.

† Including 6 l. compensation for loss of Private Box and Bag Renta,

† Including 1 l. compensation to Sub-Postmaster of Castle Hill for loss of Private Box and Bag Renta.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE.—(C.) Provincial Establishments, in England and Wales, Year ending 31 March 1880-continued.

6.	7.	8.	9.		1				
Water, Fire In- surance,	Fuel and	Stationery.	Incidental Expenses (including Allowance to "Postmasters	Total Amount required for each Betablish- ment	Salaries of	Clerks, Wages of Sorters, Letter Carriers (including Ausiliarie			
and Tithes.	Light.		for Office Repenses).	for 1879-80.	Towns,	Fores.	Minimum.	Annual Increment.	Maximum.
£.	£	£	£.	£.	Slough	1 Clerk	18 s. p' week -	. 1,4,	24 s.; thence by
	-		190, تد	727,320		2 Letter Carriers, &c 1 Railway Mossenger -	14 s. p' week -	1 #.	1 s. 6 d. to 30 s 18 s. 15 s. p' week.
-	-		45	1,153		1 Auxiliary 1 ditto Allowance to Postmaster for I Extra Allowances 8 Rural Letter Carriers Workland Allowances	1 : :		8 s. p' week. 7 s. p week. 16 s. a week. 6 s. p' week. 326 l. p' year.
-	-			473	Southall	Weekly Allowances to Sub-Post 2 Letter Carriers, &c Extra Allowances -	•	l e.	kc., 124 <i>l</i> . p'year 18 s. p' week. 2 s. 6 d. p'week
			•	·	Southampton -	3 Rural Letter Carriets 1 Clerk 5 ditto	160 l. p' year - 100 l. p' year	5 l. 5 l.	108 /.p' year. 200 L 180 L
-	-			277		3 of these clerks remain on the 4 Sorting Clerks, Upper Section 7 Sorting Clerks, Lower Section 3 of these clerks remain on the	he Old Scale, 90 L ion, 27s. p' week on, 20s. p' week	by 5 l. to 14	0 l. 35 s.
-			165	6,408		15 Letter Carriers, &c 1 Mail Messenger - 5 Auxiliaries 3 ditto 6 ditto	16 s. p' week - 14 s. p' week -	1 s. 1 s.	21 s. 18 s. 11 s. p' week. 10 s. p' week. 9 s. p' week.
-	-		40	554		7 ditto	1 - I		7 s. p' week. 6 s. p' week. 12 s. 6d. p'week. 20 l. p' year.
-				697	Southend	Weekly Allowances to Sub-Post 3 Letter Carriers, &c. 1 Auxiliary Extra Allowances 2 Rural Letter Carriers	16 s. p' week -	1 8.	20 s. 20 s. 8 s. p' week. 5 s. p' week.
-			· 60	2,376	Southport -	Weekly Allowances to Sub-Pee 1 Clerk	tmasters & others 100 L a year - 26 s. p' week - 18 s. p' week -	for Delivery, 4 l. 1 s. 6 d. 1 s.	&c., 31 L. p' year, 110 l. p' year, 32 s. &sl. 24 s. 12 s. p' week.
-	-		135	1,236		16 Letter Carriers, &c 10 Augiliaries	18 s. p' week -	1 8.	21 s. .12s. p' week. 8 s. p' week. 18 s. per week. 89 l. p' year.
-	-	 		392	South Shields -	1 Medical Officer, 8 s. 6 d. ea. Weekly Allowances to Sub-Posts 1 Clerk	ch man - nasters & others for 27 s. p' week - 20 s. p' week -	Delivery, & 1 s. 6 d. 1 s.	10 / n'veer
-	-			272		1 Sorter 7 Letter Carriers, &c. Allowance to Postmaster for De 1 Auxiliary, Ship Letter Carr 4 Auxiliaries		1 s. 1 s.	22 s. 22 s. 18 s. p'week. 16 s. p' week. 9 s. p' week.
-	-		45	1,106	Suwarby Bridge -	Extra Allowances 3 Letter Carriers, &c Extra Allowance	16 s. p' week -	1 s.	3 s. 6 d. p' week. 20 s. 1 s. 6 d. p'week.
-	-			284	Spalding	1 Clerk 1 Letter Carrier 2 Auxiliaries 1 ditto Extra Allowaness	20 s. p' week -	1 s.	30 s, 14 s. p' week. 13 s. p' week. 7 s. p' week.
-	-			_ 672	Stafford	7 Rural Letter Carriers - Weekly Allowances to Sub-Post 1 Clerk 2 Clerks	120 L a year -	5 l. 4 l.	2 s. p' week. 260 l. p' year. c., 312 l. p' year. 150 l. 110 l.
-	-	,• · · •	187	3,261 ·		12 Sorting Clerks 8 Letter Carriers, &c	20 s. p' week -	15.	24 s.; then by 1 s. 6 d. to 30s. 22 s. 14 s. p' meak. 8 s. p' week.
-	-		17,867	746,438		1 Medical Officer, at 8 s. 6 s 12 Rural Letter Carriers Weekly Allowances to Sub-Post	l	l -	13s. 6 d. p'week. 11 l. p' year. 624 l. p' year. 5.,488 l. p' year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in England and Wales, Year ending 31 March 1880-continued.

	1			SALA	RIES	1.	WAG	E 8.		2.	3.	4.	5.
POST TOWNS		Prete	8.1	stmasters od teoeivers.	a	orks nd Officers.	Sorters, Mess Letter Rural Let and Al to Posts Deliv	Stampers, engers, Carriers, ter Carriers, lowances nasters for ery, &c.	Incidental Salaries and Wages of	for Assist-	Travel-	Poundage on Sale of Postage Stamps.	Rent.
			No.	Amount.	No.	Amount.	No.	Amount.	Substitutes				
Brought forward -		£. 74,389	7,332	£. 70,5 3 8	1,585	£. 129,164	7,459	£. 425,978	£. 	£. 19,084	£.	£. 4,608	£. 4,815
taines		180	11	187	-	-	12	852		*110	-	9	-
talybridge		130	2	13	-	-	7	315		50	-	2	-
itamford		205	16	106	3	196	16	726	- :	_	-	4	48
Stanmore		60	1	8	-	-	5	190		20	-	4	-
Staplehurst	• •	90	16	211	1	86	13	963		30	-	7	-
Stevensge		60	5	39	-	-	6	265		25	-	7	-
Stoakport		310	30	274	8	533	33	1,860		-	-	9	-
Stockton on-Tees -		200	11	96		354	16	863		-	-	1	65
Stoke-oo-Trent -		871	62	792	11	808	54	8,467	-	-	-	12	-
Stone	• •	80	. 7	53	-	-	6	374	-	30	-	16	-
Stonehouse, Gloucester		80	12	91	-	-	6	286		30	-	10	-
Siency Stratford -		95	11	. 88	-	-	6	299		45	-	12	-
Stonham		45	11	84	-	_	G	\$25	-	20	-	•	-
Stourbridge		193	12	139	8	199	11	734		-	-	8	-
Stourport		40	2	10	-	-	5	229		20	-	11	-
Stowmarket	• •	‡95	9	59	-	-	6	346		35	-	7	-
Stratford-on-Avon •		185	7	46	-	-	9	397		40	-	4	-
Carried forward		76,698	7,557	72,834	1.566	131,339	7,676	438,469		19,539		4,724	4,92

^{*} Including 10 l. a year for assistance to Sun-Postmaster of Sunninghill.
† Including 40 l. a year for office expenses at Hanley Receiving Office.

* Including 15 l. compensation for loss of Private Box and Bag Rents.

* Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1860—continued.

Water, Fact Registers	Water Fire Fire Set Department D	6,	7.	8.	9.	1					
Title	Postmarter Continue Continu	Water, Fire In-	Fuel		Incidental Expenses (including	required for	Salaries of	Clerks, Wages of Sorters, Letter (Carriers, &c. (at ce	rtain (Iffices) 	, in Detail.
Tithe	Tithes		and	Stationery.			[The Lette	r Carriers (including Auxiluaries) are supplied wi	th Uniform	Clothing.]
### Force. Minimum. Matsim	### ### ### ### ### ### ### ### ### ##		Light								
17,997	17,867 746,438 Staines 3 Letter Curriers, &c. 10 s. p' week 1. 1. 10 s. p' week 1. 12 s.				Expenses/.	1079-00.	Towns.	Force.	Minimum.		Maximum.
17,807	17,867	£.	£.	₤.	£.	£.					
Allowance in Peninsustre for Delivery 111.5 p 9 12 12 13 17 17 17 18 18 18 17 18 18	Allowance in Fortunater for Delivery 11.6 432.4	Į			1	1	Staines		16 s. p' week -	1 s.	
1,538 Stalybridge 4 Letter Curriers, Ac. 18 s. p week 1. 21 s. 18 s. p 18 s. 18 s. 18 s. p 18 s. 18 s. p 18 s. 18 s. p 18	1,338 Stalybridge						<u>.</u>	Allowance to Postmaster for De	livery -	•	
Starbirridge	Stalybridge	-	-	•	50	1,338	l	9 Rural Letter Carriers - Weekly Allowances to Sub-Post		 r Delivery &	439 / "" "
Stamford	1 Auxiliary 12 12 13 14 15 15 15 15 15 15 15						Stalybridge -	.			
Stanford 1 Roral Letter Carrier 10 s. p week 1. 6.6 33 s.	Stanford							1 Auxiliary			
Stamford	Stamford	-	-	• •	61	571					
4 Letter Carriers, he. — 14 s. p week — 1 s. 18 s. 24 p week. Stapleharet — 20 s. p week — 1 s. 34 p week. 1 Carrie — 20 s. p week — 1 s. 33 s. s. 6 s. 25 p. 25	A Letter Carriers, &c. 14. p' week 1s. 18.						Stamford	i .	18 s. p' week -	1 s. 6 d.	
1,330	12 Rural Letter Carriers										18 .
Staphbarst	Weehly Allowances to Sub-Postmasters & others for Delivery, &c., 93.6	-	-		45	1,330	!	12 Rural Letter Carriers -		•	AAT I n' veer
1 Latter Carrière 56. p. p. mask. 1 ditto 56. di. q' year. 1 ditto 56. di. q' year. 1 ditto 56. di. q' year. 10. p. p. peech. 11 Raral Latter Carrière 10. p. p. peech. 12 p. p. peech. 13 p. p. peech. 14 p. p. peech. 15 p. p. peech. 16 p. p. peech. 16 p. p. peech. 16 p. p. peech. 16 p. p. peech. 16 p. p. peech. 16 p. p. peech. 16 p. p. peech. 16 p. p. peech. 16 p. p. peech. 16 p. p. p. p. p. p. p. p. p. p. p. p. p.	1 Lotter Carrière 02.6 03.6 04.6 05.6							Weekly Allowances to Sub-Post	masters & others fo	or Delivery, &	ic., 95 l. p' yea
1 ditto	1 ditto						Staplehurst -		20 s. p' week -	1 s. }	
Extra Allowance 1 Reral Latter Carriers 10 s. p/week. 1 Reral Latter Carriers 10 s. p/week. 1 Reral Latter Carriers 10 s. p/week. 1 s. p. p. 10 s. p/week. 1 s. p. p. 10 s. p/week. 1 s. p. p. 10 s. p/week. 1 s. p. p. p. p. 1 s. p. p. p. p. p. p. p. p. p. p. p. p. p.	Bettra Allowance 10	_	-			282		1 ditto	: :	: :	
Weekly Allorances to Sub-Pottmasters & others for Delivery, &c., 459 f. y'ran	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 409	ļ						Extra Allowance			10 s. p'week.
1,420 Stockpert 20 of this clerk's wages is provided in Colory and Patients Sub Head (G 1 Clerk 30 s. p' week 1 s. 6 d. 35 s. 6 d. 4 Sorting Clerks 20 s. p' week 1 s. 6 d. 35 s. 6 d. 4 Sorting Clerks 20 s. p' week 1 s. 6 d. 35 s. 6 d. 4 Sorting Clerks 20 s. p' week 1 s. 6 d. 35 s. 6 d. 4 Sorting Clerks 20 s. p' week 1 s. 6 d. 35 s. 6 d. 4 Sorting Clerks 20 s. p' week 1 s. 6 d. 35 s. 6 d. 4 Sorting Clerks 20 s. p' week 1 s. 20 s. 6 Auxiliarie 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20 s. 20 s. p' week 2 s. 20	1,420 Stockport 1. Clerk 1.00 L p'year 5. L 1.30 L 1.00 L 1.00 L p'year 1.00 L 30. p' week 30. p' week 30.							Weekly Allowances to Sub-Posts	- nasters & others for	 r Deliverv. &	441 l. p' year. c., 459 l. n'ves
20	20 L. of this clerk's wages in provided for in Telegraph Edinates, Sub. F.	_	_		32	1 490	Stockport	1			
1 ditto	1 ditto	_	_			1,420		20 l. of this clerk's wages is pro	vided for in Telegra	ph Estimate	, Sub Head (G
A Sorting Clerks	A Sorting Clerks 10.6 d. 27s. 12.tette Carriers, &c. 16.s. p' week 1.s. 6d. 27s. 12.s. p' 12.tette Carriers, &c. 16.s. p' week 1.s. 20s. 12.s. p' 12.tette	i									
1 ditto	1 ditto	•							20 s. p' week -	1 s. 6 d.	27
1 1 1 1 1 1 1 1 1 1	1 ditto - 98.p' - 98.p' - 102.6 6 ditto - - - 98.p' - 102.6 6 ditto - - - - - - - - -	-	-	• • •		396				1 8.	
Allowances to Postmaster for Delivery	Allovance to Postmaster for Delivery										9 s. p' week.
Extra Allowances S Rural Letter Carriers 12s. 6d. p' year 1 Medical Officer, \$c. 6. d. each man 12s. 6d. p' year 1 Medical Officer, \$c. 6. d. each man 12s. 6d. p' year 1 Medical Officer, \$c. 6. d. each man 12s. 6d. p' year 1 Medical Officer, \$c. 6. d. each man 1 M	Stockton-on-Tees Extra Allovances 1 Medical Officer, 8s. 6d. each man								ivery		
Stockton-on-Tees	1,621 Stockton-on-Tees 1 Clerk - 01, p' year 41, 10, L	-	-	-	22	3,007		Extra Allowances			12 s. 6d. p' week
Stockton-on-Tees	Weekly Allovances to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 500 to Sub-Postmasters & others for Delivery, &c., 1,174 to Sub-Postmasters & others for Delivery, &c., 1	1						1 Medical Officer, 8s. 6d. each	man	(8 L. 10 g. n' veni
1,021 4 Clerks 20 s. p' week 1s. 20 s.; thence of the Survey is to fixed allowances of 21 s. per week each to the Fostmaster. 1 s. 21 s.	1,021 1,021 1 20 s. p' week 1s. 20 s. p' week 1s. 20 s. p' week 1s. 20 s. p' week 1s. 21 s.						•	Weekly Allowances to Sub-Postn	nasters & others for	Delivery, &	:., 590 l. p' year.
1 Sorter, &c. 20 s. p' week 1 s. 25 s. p' week 1 s. 25 s. p' week 1 s. 21 s.	1 Sorter, &c. 20 s. p' week 1s. 25 s.	-	-	-	42	1,621	Stockton-on-Tees				
1 Sorter, &c. 20 s. p' week 1 s. 25 s. 2 Statter Carriers &c. 13 s. p' week 1 s. 21 s. 3 Statter Carriers &c. 13 s. p' week 1 s. 21 s. 4 Allowances to Postmaster for Delivery - 21 s. p' week. 4 Allowances to Postmaster for Delivery - 21 s. p' week. 4 Allowances to Postmaster for Delivery - 21 s. p' week. 4 Allowances to Bub-Postmasters & others for Delivery, &c., 68 f. p' week. 4 Allowances to Bub-Postmasters & others for Delivery, &c., 68 f. p' week. 5 Stoke-on-Trent Clerk - 120 l. p' year 5 l. 5 Clerks - 90 l. p' year 5 l. 5 Clerks - 90 l. p' year 4 l. 5 Clerks - 10 s. p' week 1 s. 5 Sorting situto - 18 s. p' week 1 s. 6 Sorting situto - 18 s. p' week 1 s. 7 Auxiliaries - 10 s. p' week 1 s. 8 Cletter Carriers - 14 s. p' week 1 s. 9 Suration -	1 Sorter, &c. 20 s. p' week 1 s. 25 s.					- 1			1 s. 6 d. to	30 s.; 1 Clei	zos.; thence b k rising to 33 s.
* These appointments may be converted, at the option of the Surveyor into fixed flowrances of 21 s. per week each to the Postmaster. * Allowances to Postmaster for Delivery 21 s. p. j. wek. each to the Postmaster. * Allowances to Postmaster for Delivery 21 s. p. j. wek. each to the Postmaster. * Allowances to Postmaster for Delivery 10 s. p. j. week. 10 s. p. j. week. 10 s. p. j. week. 10 s. p. j. week. 10 s. p. j. week. 10 s. p. j. week. 10 s. p. j. week. 10 s. p. j. week. 10 s. p. j. week. 10 s. p. j. week. 11 s. p. p. j. p. j. p. j. j. j. j. j. j. j. j. j. j. j. j. j.	** There appointments may be converted, at the option of the S into fixed allowances of 21 s., pt waske each to the Postmaster, 4 Allowances to Postmaster for Delivery - 21 s., pt 7 ditto 82 s., pt 7 ditto 62 s. pt 82 s. pt 7 ditto 62 s. pt 82 s. pt 10 s. pt 1				+196	5.646		1 Sorter, &c			
Allowances to Postmaster for Delivery	4 Allowances to Postmaster for Delivery 21s. p	-	-		,	1,5.0		* These appointments m	ay be converted, at	the option	of the Surveyor
1 Axxiliary	1 1 1 1 1 1 1 1 1 1	- 1								the Postman	
1 ditto	1 ditto	-	-	• •		553	,	1 Auxiliary	-		8 s. p' week.
Stoke-on-Trent Stoke-on-Trent Stoke-on-Trent Clerk	Stoke-on-Trent - 199							1 ditto	: :	: :	
Stoke-on-Trest - 1 Clerk 120 l, p' year - 5 l, 160 l, 3 Clerks 90 l, p' year - 4 l, 110 l, 6 Sorting ditto 18 s, p' week - 1 s, 6 d, 33 s, 2 Letter Carriers, &c 16 s, p' week - 1 s, 20 s, 2 Letter Carriers, &c 16 s, p' week - 1 s, 20 s, 2 Letter Carriers, &c 16 s, p' week - 1 s, 20 s, 2 Letter Carriers 10 s, p' week, 1 s, 20 s, 2 Letter Carriers, &c 16 s, p' week - 1 s, 16 s, p' week, 1 s, 20 s, 2 Letter Carriers 14 s, p' year, 14 l, p' year, 15 Rural Letter Carriers - 16 s, p' week - 1 s, 20 s,	Stoke-on-Trent - 1 Clerk 120 l. p' year - 5 l. 160 l.		_			497			anters & others for		139 /. p' vear.
Sterks	Scheme	-	_	-			Stake T4	1	1	i	- •
Sorters	Stratford-on-Avon Stra						SMTC-AN-11681 -	3 Clerks	90 l. p' year -		
18 Letter Carriers	18 Letter Carriers, &c 16 s. p' week - 1 s. 20 s.	-	-			539		6 Sorting ditto	18 s. p'week -		
7 Auxiliaries	7 Auxiliaries					.		18 Letter Carriers, &c		l s.	20 s.
2 ditto 142. Pyweek. Tunstall, S O. Burslem, S,O. Longton, S,O. Longton, S,O. 310 Stourbridge - 3 Clerks 18 s. p' week - 1 s. 20 s. 1 Auxiliary 9 s. p' week. 2 ditto 16 s. p' week - 1 s. 20 s. 1 Stourbridge - 3 Clerks 18 s. p' week - 1 s. 20 s. 1 Auxiliary 9 s. p' week. 2 s. p' week. 3 Clerks 18 s. p' week - 1 s. 20 s. 1 Auxiliary 9 s. p' week. 3 Clerks 16 s. p' week - 1 s. 20 s. 1 Auxiliary 9 s. p' week. 3 Clerks 16 s. p' week - 1 s. 20 s. 1 Auxiliary 2 s. p' week. 3 Clerks 16 s. p' week - 1 s. 20 s. 1 Auxiliary 2 s. p' week. 3 Clerks 16 s. p' week - 1 s. 20 s. 1 Auxiliary 2 s. p' week. 4 Letter Carriers 16 s. p' week - 1 s. 20 s. 6 Rural Letter Carriers 2 s. p' week. 1 Auxiliary 2 s. d. p' week 1 Auxiliary 2 s. d. p' week 2 stra Allowance 2 s. d. p' week 2 stra Allowance to Sub-Postmasters & others for Delivery, &c., 16 l. p' year. 3 Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p' year. 3 Clerks	Tunstall, S O. Burslem, S.O. Longton, S.O.										
Tunstall, S O. Burslem, S,O. Longton, S.O. L	Tunstall, S O. Burslem, S.O. Longton, S.O. L	_	_		_	477		2 ditto			7 s. p'week.
Tunstall, S O. Burslem, S,O. Longton, S.O. L	Tunstall, S O. Burslem, S.O. Longton, S.O. L	_		•					man		
1,308 Longton, S.O. 4 ditto 16 s. p' week 1 s. 20 s.	1,308 Longton, S.O. 4 ditto 16 s. p' week 1 s. 20 s.	ŀ				l		2 Letter Carriers	l4 s. p' week -	1	18 s.
Stourbridge	Stourbridge Stourbridge	-	-		50	1,308					
Stourbridge - 3 Clerks		j						15 Rural Lettter Carriers -		6	37 L. p' year.
4 Letter Carriers, &c 16 s. p' week - 1 s. 20 s. 1 Auxiliary 2 s. p' week. Extra Allowances 2 s. p' week. 6 Rural Letter Carriers 2 s. p' week. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 217 l. p' year. Stratford-on-Avon 1 Letter Carrier 16 s. p' week - 6 d. 18 s. p' week - 1 s. 10 s. 6d. p' week Extra Allowance 10 s. 6d. p' week - 1 s. 10 s. 6d. p' week - 1 s. 10 s. 6d. p' week - 1 s. 10 s. 6d. p' week - 1 s. 20 s. 6d. p' week - 1 s. 20 s. p' week - 2 s. 6d. p' week - 1 s. 20 s. p' week - 2 s. 6d. p' week - 1 s. 20 s. p' week - 2 s. 6d. p' week - 1 s. 20 s. p' week - 2 s. 6d. p' week - 3 s. 6d. p'	4 Letter Carriers, &c 16 s. p' week - 1 s. 20 s. 1 Auxiliary 2 s. p' week - 2 s. p' week - 2 s. p' week - 2 s. p' week - 2 s. p' week y Allowances to Sub-Postmasters & others for Delivery, &c., 217 l. Stratford-on-Avon 1 Letter Carrier - 16 s. p' week - 6 d. 18 s. p' week - 1 s. 20 s. p' week y Allowances to Sub-Postmasters & others for Delivery, &c., 217 l. auxiliary 10 s. 6d. 18 s. p' week y Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p		_		_	910		ı		ſ	
1 Auxiliary 9 s. p' week.	1 Auxiliary - - 9 s. p'	-	-	• •		210	Stourbridge -				
6 Rural Letter Carriers - 282 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 217 l. p' year 1 Letter Carrier - 16 s. p' week - 6 d. 18 s. 1 Auxiliary 10 s. 6d. p' week Extra Allowance 2 s. 6d. p' week. 7 Rural Letter Carriers 303 t. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p' year.	6 Rural Letter Carriers - 282 l. p Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 217 l. 1 Letter Carrier - 16 s. p' week - 6 d. 18 s. 1 Auxiliary 10 s. 6 d. Extra Allowance 2 s. 6 d. 7 Rural Letter Carriers - 303 l. p Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p				Ì			l Auxiliary	•		9 s. p' week.
Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 2171, p' year Letter Carrier	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 217 l. Stratford-on-Avon	_				549	ļ	6 Rural Letter Carriers -			282 /. n' veer.
1 Auxiliary 10s. 6d. p' week Parta Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p' year.	1 Auxiliary 10s. 6d. Extra Allowance 2s. 6d. 7 Rural Letter Carriers 303 t. p Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 L. I	-	-	• •	-	V-1.		Weekly Allowances to Sub-Postm	asters & others for	Delivery, &	., 217 l. p' year
1 Auxiliary 10s. 6d. p' week 2s. 6d. p' week 2s. 6d. p' week 2s. 6d. p' week 2s. 6d. p' week 2s. 6d. p' week 30s. t. p' year. 2s. 6d. p' week 2s. 6d. p' week 2s. 6d. p' week 2s. 6d. p' year.	1 Auxiliary - 10s. 6d. Extra Allowance 2s. 6d. 2s. 6d. 7 Rural Letter Carriers 303 t. p Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 t.				1		Stratford-on-Avon		16 s. p' week -		
7 Rural Letter Carriers 303 t. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 t. p' year.	7 Rural Letter Carriers 303 i. p Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p	- 1							: : !		
Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p' year.	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 L 1	-	-	-	19	641	ļ	7 Rural Letter Carriers -	-		303 4. p. vas
	- - 18,385 700,918				10.55	But 0: -		Weekly Allowances to Sub-Postm	asters & others for	Delivery, &c	., 16 l. p' year.

POST OFFICE...(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 81 March 1880...continued.

					1	SALAI	RIÆS	1. AND	W.A.G	E S.		2.	8.	4.	5.
POST	г то ч	v n s.		Post- masters.		etmasters and Receivers. Amount.	Medice.	erks and Officers. Amount.	and Al	Stampers, engers, Carriers, ter Carriers, lowances nasters for ery, &c.	Incidental Salaries and Wages of Substitutes	for Assist- ance.	Travel- ling.	Poundage on Sale of Pastage Stamps,	Rent.
				£.		£.		£.		£.	£.	£.	£. .	£.	£.
Brong	ht forwar	d -	• •	76 ,698	7,567	72,834	1,586	131,339	7,676	438,469	-	19,539	- 	4,724	4,926
troud, Gloud	cest er -	•	-	198	18	212	3.	222	17	954		-	- .	6	-
udbery, Sel	Folk -	•	•	120	21	168	-	-	8	570		90	-	17	-
underland	• •	· .	÷	420	17	140	11	+954	43	2,213		- .		2	20
utton -		-	-	100	7	100	-	-	18	710		50	_	11	_
wallham	•		•	90	23.	251		-	10	467		45	_	13	· -
Wa <u>ilse</u> s			•	405	29	801	16	1,343	31	1,941		-	_	2	71
w <u>i</u> ndon		•	•	283	28	371	4	296	27	1,525		-	-	6	-
adesster	- •		•	- 100	10	92	-	-	7	354		50	_	9	_
aibech		-	-	*6 6	3	40	-	-	4	;297	•	20	-	3	-
Amworth			•	116	12	71	-	-	18	644		60	_	2	-
arporley	· •	, -	•	.55	6	35	-	-	6	307		30			_
auaton -		•	•	3 75	66	782	18	1,372	40	2;267		†10	-	19	1
vistock		-	-	100	5	67	-	_	16	'346		45	-	15	_
Carr	ried forwa	ırd -		79,076	7,802	75,414	1,618	135,526	7,901	451;064		19,989		4,836	5,049

^{*} Including 11 L. compensation for loss of Private Box an Bag Rents.
† Including half the salary of two Telegraphists who are borne on the Telegraph Establishment, Sub-Head (G.).

t Sub. Office, .Wh

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE...(C.) Provincial Revasius menus in England and Walse, Year ending 31 March 1880...cominsed.

6.	7.	84	. 9.	Total Amount	Salaries of Ci	orks, Wages of Serters, Letter Co	arriers, &c. (at ce	rtain Offices)	, in Detail.
Water, Fire In- servence, and	Fuel and Light.	Stationery.	Rxpenses (including Allowance to Postmasters for Office	meh Hesselishment for	[The Letter	Carriers (including Anaillaries) are supplied w	— ith Uniform	Clothing.]
Tithes.	2282		Hapeness);	1879-80.	Towns.	Force.	Minimum.	Annual Increment.	Maxim·un.
2 .	£	4	£	£. 768,914	· Stroud	1 Clerk 2 Clerks	80 /, 20 s. p' week -	4.6. 1 s.	106 i. 25 s., thence by 1s. 6d, to 30 s.
						Sorter Letter Carriers Auxiliary Allowance to Peatmaster for So	16 s. p' week - 14 s. p' week -	1 s. 1 s.	24 s. 18 s. 14 s. a week. - 15 sa week.
-	-	•.	75	1,667	Sunderland -	Extra Allowances 13 Rural Letter Carriers Weekly Allowances to Sub-Post 1 Clerk	1	1	10.6d. p' week. 549 l. p' year. &cc., 189 l. p' year
	-			965	Suncertand -	2 Clerks. 3 Sorting Clerks, Upper Section. 4 Sorting Clerks, Lower Sec-	140 l. p' year - 90 l. p' year - 27 s. p' week - 20 s. p' week -	6 l. 4 l. 1 s. 6 d.	110 l. 35 s,
-	-		95	3,500		tion. 1 Head Letter Carrier - 17 Letter Carriers, &c	24s. p' week - 18s. p' week -	. 10.	28 s. 28 s., after 10
-	-		5	976		4 Auxiliaries 12 ditto 1 Auxiliary Allowance to Postmaster for D Extra Allowances	elivery		18s p'week each 10s. p' week. 8s. p' week. 10s.6d. p'week 26s.6d.p'week
-	-		-	866	Seaham, S.O.	1 Medical Officer, 8 s. 6 d. a 7 Rural Letter Carriers 1 Sub-office Letter Carrier Weehly Allowances to Sub-Post 8 Letter Carriers, &c. Extra Allowances	13 s. p' week -	or Delivery, &	19 l. p' year. 306 l. p' year. 17 s. 20., 194 l. p' year. 20 s. 6 s. p' week.
•	-		120	4,190	Cambalton, S.O.	5 Letter Carriers		6 l. 4 l.	20 4.
-	-		115	2,546		5 ditto	18 s. p' week - (4 to rise to 30 18 s. p' week -	1 s. 6 d. s. a week.)	25 s. 21 s. 17 s. p' week. 13 s. p' week. 12 s. p' week.
-	-			605		3 Aux. sins 1 Auxiliary Allowance to Postmaster for D Extra Allowances 1 Medical Officer, 8 s. 6 d. a z 5 Rural Letter Carriers	man -		9 s. p' week. 6 s. p' week. 29 s. p' week. 5 s. p' week. 18 i. p' year. 234 i. p' year.
-	-			426	Swindon	Weekly Allowances to Sub-Post 1 Clerk 3 Clerks 2 Sorters 6 Letter Carriers, &c Exua Allowances	80 L p' year - 18 s. p' week - 16 s. p' week - 16 s. p' week -	1 s. 6 d. 1 s. 1 s. 1 s.	100 %. 33 s. 24 s. 20 s. 1 s. p' week.
-	-		. 80	943	Taibech 1	18 Rural Letter Carriers - Weakly Allowances to Sub-Posts 1 Letter Carrier - Extra Allowances -	masters & others f	or Delivery, 8	8 s. p' week. 779 l. p' year. sc., 335 t. p'year 18 s. 13s. 6d. p'week
-	-			436	Taunton	3 Rural Letter Carriers - Weekly Allowances to Sub-Pose 1 Clerk, 1st Class - 3 Clerks, 2nd Class -	120 l. p' year - 90 l. p' year -	5 L.	125 L p' year. Stc., 92 L p' year. 160 L 110 l.
-	-		78	4,600		6 Sorting Clerks, Upper Section. 7 Sorting Clerks, Lower Section. One-third of one clerk's wages head "G."	-	l s, 6 d. l s. the Telegrup	25 s. h Estimates, Sub-
-	_			572		5 Letter Carriera, &c. 1 Suburban Letter Carrier 1 Aux liary 1 ditto 2 Auxiliaries Allowance to Postmaster for D	16 s. p' week -	6d.	18 s. 15 s. p' week. 9 s. p' week. 8 s. p' week. 7 s. p' week. 25 s. 6d. p'week
-	-		18,898	789,804		Medical Officer, 8 s. 6-d. a: Extra Allowances Rural Letter Carriers Weekly Allowances to Sub-Past	men	or Delivery, A	12 l. p' year. 7s. per week. 1,112 l. p' year

POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 81 Murch 1880-continued.

									1.				·· 2.	3.	4.	5.
Pos	ТТ	O W 1	Νs.		Post- plasters.	Sub-Po	stmasters and Receivers.	C	AND erks and l Officers. Amount,	Sorters Mes Lette Rural La and A to Post	Stampers, sengers, r Carriers, ster Carriers, ster Carriers, ster Carriers, ster for very, s.c. Amount.	Incidental Salaries, and Wages of Substitutes	Allomance for Assist-	Travel-	Poundage on Sale of Postage Stamps.	Rent.
Broom	J.A. C.				£. 79,076	7,802	£. 75,414	1,618	£. 185,62	7,90 1	£. 451,064	£.	£. 13,939	£	£. 4,838	£. 5,049
Droug Teignmouth	-	ward	-		130	3	22	-	-	6	298		75	· -	1,838	5,049
Teabury -	•	••			60	6	54	-	-	10	416		20	_	13	_
Ténby -	, .			•	118	7	46		_	9	407		70	_	2	
Tetbury -	_		•	-		-	25			5	161	-				
•	•	•	•	•	50	4			-			-	15	_	9	-
Tetsworth	•	.•	•	٠.	50	10	111	-	'	8	306	- **	25	-	4	-
Tewkesbury	•	•	•	-	135	15	101	-	-	11	541	-	45	-	4	-
Thame	-	•	•	-	70	5	81	-	-	4	214		20	-	8	-
Thetford	•	•	•		120	. 25	222	-	-	16	734		120	-	15	-
Thirsk -	•	- 	•	, •	115	11	87	-	_	6	528		50	_	22	_
Thrapstone		=	. •	•	90	11	76	_	-	7	376		30	_	11	_
Tipton -	•	•	· _	•	90	5	27	-	_	9	. 372		80	_	9	_
Tiverton	-		•	•	150	16	155	-		17	823		100	_		
Todmorden		•		_	٠ .									-	4	-
					80	6		-		8	333		40	-	17	-
Torquey .	•	•	•	•	300	8	176	7	469	21	1,368		*31	- -	-	51
Torrington	•	-	•	•	55	2	20	-	-	5	213	-	15	-	8	-
Totnes .	•	-	•		88	11	195	-	-	10	488	- •	65	-	21	-
Towcester	•	•	•	-	‡60	9	55	-	-	7	308		25	-	9	-
Tredegar	-	•	•	-	. 110	. 6	86	-	-	5	453		50	-	હ	_
Tring -	•	•	-	-	100	13	119	_	-	14	679		50		8	_
Crowbiidge	•	•	-	-	135	5	63	-	_	8	367		50	-	2	_
l'ruro –	•	•	•	-	202	20	268	1	78	14	806		100	· _	ı	-
'unbridge	-	•	•	-	180	8	91	1	65	9	668		60	-	1	_
Carried	. Sorwa	wd		-	81,564	8,011	77,44 8	1,627	136,138	8,110	461,998		21,075		5,013	5,100
* Including	107	<u>.</u>	isto-	1	Sub-Postma	dan Dala	١		1 11 10	, i	npensation for	. 1 4.7 :			11.17	imetter e

^{*} Including 101. for assistance to Sub-Postmaster, Brixham.

[†] Including 2 l. 11 s. compensation for loss of Private Box and Bag Rents to Sub-Postmaster of Harberton. ‡ Including 10 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

6.	7. ,	8.	9.	Total Amount	Saluries of	Clerks, Wages of Sorters, Letter (Carriers, &c. (at cer	rtain Offices)	, in Detail.
Water, Fire In- surance, and	Fuel	Stationery.	Incidental Expenses (including Allowance to Postmasters	required for each Establishment for	[The Letter	Carriers (including Auxiliaries	s) are supplied wi	lk Uniform	Clothing.]
Tithes.	Light.		for Office Expenses).	1879-80.	Towns,	Force,	Minimum.	Annual Increment.	Maximum.
£.	£.	£,	£. 18,898	£. 789,804	Teignmouth -	8 Letter Carriers, &c 1 Auxiliary -	14 s. p' week -	6 d.	16 s. 14 s. p' week.
-	-		38	554		Extra Allowances - 2 Rural Letter Carriers - Weekly Allowances to Sub-Pos	tmasters & others	for Delivery.	6s, 6d. p' wee 85 l. p' year. &c., 31 l. p' year.
-	-			563	Tenby	2 Letter Carriers, &c 1 Auxiliary Letter Carrier - 1 Ditto in Summer, three mor	14 s. p' week -	1 &.	18 s. 14 s. p' week. 11 s. p' week.
_	_		56	699		Extra Allowances 5 Rural Letter Carriers -			3 s. a week. 190 l. p' year.
					Tewkesbury -	Allowances to Sub-Postmasters 1 Letter Carrier	14 s. p' week -	1	72 l. p' year.
-	-	• •		260	•	1 Auxiliary Allowance to Postmaster for D 9 Rural Letter Carriers -	elivery		7 s. p' week. 7 s. p' week. 382 l. p' year.
-	-		-	576	Thetford	Weekly Allowances to Sub-Post 1 Letter Carrier	12 s. p' week -	or Delivery, a	16 s.
-	-		25	851		1 Railway Messenger Extra Allowances Allowance to Postmaster for De 14 Rural Letter Carriers	livery		15 s. p' week. 5 s. p' week. 6 s. p'week. 533 l. p' year.
-	-			39 3	Tipton	Weekly Allowances to Sub-Post 6 Letter Carriers, &c		or Delivery,	&c., 90 l. p'yea. 20 s.
_	_			1,211		3 ditto Auxiliary Extra Allowances - 2 Letter Carriers, &c	14 s. p' week -	6 d.	8 s. p' week. 4 s. p' week.
_	_			802	Tiverton	l Auxiliary			8 s. p' week. 7 s. p' week. 6 s. p' week.
			_	563		Allowance to Postmaster for D 12 Rural Letter Carriers - Weekly Allowances to Sub-Post	1 - 1	or Delivery, &	20 s. p'week. 461 l. p' year. kc., 154 l. p' ye
	-	-		363	Todmorden -	2 Letter Curriers, &c	16 s. p' week -	6 d.	18 s. 7 s. p' week.
-			• •	578		1 Auxiliary		or Delivery,	5 s. p' week. 185 l. p' year.
-	-	• •	55	1,287	Torquey	1 Chief Clerk 1 Clerk	110 l. p' year - 18 s. p' week. 18 s. p' week -	5 l. 1 s. 6 d. 1 s. 6 d.	140 L 35 s. 30 s.; sen
-	-			522		11 Letter Carriers, &c 5 Auxiliaries	16 a. p' week -		erk rising to 38 20 s. 13s. p'week.
-	-	-	45	2,440		l ditto 2 ditto			11s.p' week. 6s.p' week. 40s.6d.p'wl 65l.p' year.
_	-			311		2 Rural Letter Carriers 1 Medical Officer, 8 s. 6 d. esci Weekly Allowances to Sub-Post	h man, II L p' year masters & others for	r. r Delivery, &	• •
-	-			757	Tredegar	2 Letter Carriers, &c 2 Auxiliaries Extra Allowances I Rural Letter Carrier -	16 s. p' week -	18.	18 s. 7 s. p' week. 1 s. p' week. 83 l. p' year.
-	-			457	Trowbridge -	Weekly Allowances to Sub-Post 3 Letter Carriers, &c. Allowance to Postmaster for De	14 s. p' week -	or Delivery,	kc., 237 <i>l</i> . p'yer 18 s. 7 s. 6 <i>d</i> . p'wee
	-			707		5 Rural Letter Carriers - Weekly Allowances to Sub-Por	tmasters for Delive		196 l. p' year.
_	-			956	Truro	1 Clerk	20 s. p' week - 14 s. p' week - sters for Delivery	1 s. 6 d.	16 s. 7 s. p'week. 7 s. p'week.
_	_	- •	40	657		2 ditto Extra Allowances	: :		6 s. p' week. 7s. p'week. 295 l. p' year.
-	-		40	1,495	Tunbridge •	Weekly Allowances to Sub-Post	18 s. p' week -	1 s.	30 s.
-	-		62	1,127		4 Letter Carriers, &c. Allowance to Postmaster for De Extra Allowances	l 14 s. p' week -	16.	16 s. 12 s. p week. 7 s. p' week. 325 l. p' year
			19,254	807,590		5 Rural Letter Carriers - Weekly Allowances to Sub-Post	masters & others fo	r Delivery, &	c., 131 /. p' year

POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 81 March 1880-continued.

			8 A L A 1	RIRA	I.	WAG	R 8.		· 2.	3.	4.	5.
POST TOWNS.	Post-	Sub-Po	etmasters and Receivers	C	lerks and	Sorters, Men Leiter Rural Lei	Stampers, lengers, Carriers, ter Carriers, llowances masters for ery, &c.	Incidental Salaries, and Wages of	Allowance for Assist-	Travel-	Poundage on Sole of Postage Stamps.	Rent
•		No.	Amount.	No.	A mount.	No.	Amount-	Substitutes.			Guarpo.	
Beought forward	£. 81,564	8,011	£ 77,448	1,627	£. 136,189	8,110	£ . 461,998	. E .	£. 21,075	£.	£. 5,013	£. 5,100
entridge Wells	250	23	221	•	844	17	1,509	• •	-	-	9	-
wickenham	148	8	141	1	78	19	1,067		30	-	8	-
akfield	75	10	67	-	-	5	300		80	_	. 14	-
leeby • • •	80	19	-86	-	-	4	335		20	-	7	-
lyeratone	155	n	77	-	-	9	459		65	-	2	-
ppingham	95		46		-	8	315	-	30	-	. 14	-
xbridge	110	13	no	1	65	14	719		50		- 25	-
estace + ->	86	1		-	-	4	170		100		. 31	-
akefield	270	29	214	8	511	26	1,405	. •			9	-
alRingtord	100	14	139	-	-	8	400	-	80.		14	
alsali	224	- 11	. 89		372	- 19	.1,008		-		3	-
altham Cross	150	- 6	96		-	18	668		50-	· -	9	_
angford -	70	6	et	-	-	2	287		20	-	8	-
aneford •	- 45	9	76	-	-	3	157	• •	20	-	5	-
antage	90	9	78	-	-	6	291		50	-	15	-
areham -	90	9	168	-	-	6	431 352		100	-	15	-
armiaster - • -	90	6	33	_	_	7	327		45	_	17	_
errington	294	25	241	9	586	38	1,882		*10	-	9	_
arwick	174	14	130	1	† 99	12	687		40	-	4	_
Carried feeward									21,875			

^{*} To Sub-Postmaster of Preston Brook.

† Including half the wages of one Telegraphist who is borne on the Telegraph Establishment, Sub-bead (G.).

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE...(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and Walks, Year ending 81 Merch 1889. - continued.

 						LAND and WALES, Year		4400	
6.	7.	8.	9.	Tatal Amount	I .	erks, Wages of Sorters, Letter Ca			
Water,	P1	ı	Incidental	Total Amount required for	The Letter (Arriers (including Austilaries)	are supplied wit	h Uniform	Clothing.
Fire In-	Fuel		Expenses (including	each reduned tec	Towns.	Force.	Minimum.	Annual In orume nt.	Maximum.
summe,	and	Stationery.	Allowase to Postmasters	Betablishment	Tumbridge Wells	1 Clerk	1001	. ,	100 7
and	Light.		for Office	for	I constructe were	10 & of this Cleth's calary is per	│ 100 L p'atmum wided for in Telegr	5 <i>l.</i> aph Estimate	120 % e, Sub-hea (G.).
Tithes.	}		Rxpenses).	1879-80.		8 Clerks	les. p'week - One rising to 36s.	1 s. 6 d.	33 s.
	 	ļ				12 Letter Carriers, &c	16 s. p' week -	1	20 s. 14 e. p' wook.
£.	£.	4	€.	£.	l	l ditto		•	12s. 6 d. p'week.
-	_		19,254	807,500		Extra Allowances 3 Rural Letter Carriers -			15s. 6d. p' week. . 297 L. p' year.
	ŀ		·			Weekly Allowances to Sub-Posts			c., 502 l. p'year.
-	-	• •	133	2,486	Twickenham -	8 Letter Curriers, &c	20 s. p' week - 16 s. p' week -	. 1 s. 1 s.	30 s. 21 s.
		}				S ditto Extra Allowances		• •	16 s. p' week. 4 s. p' week.
-	_		150	1,524	m 12 4 A 6	Weekly Allowaness to Suls-Post			kc., 124 /. p'year.
					Teddington, \$.0. Sunbury, S.O	3 Letter Carriers, &c 2 ditto ditto &c	16 s. p' week -	ઇ તે. 6 d.	20 s. 、 18 s.
_					Hampton, S.O. Ulveration -	3 ditto ditto &c	16 s. p' week -	1 s. 1 s.	20 s. 20 s.
-	-	• •	•	486	Civerator -	Allowances to Postmaster for De			
						6 Rural Letter Carriers - Allowances to Sub-Postmasters	and others for Del	ivery, 27 L	265 L p' year.
-	·-	•	• •	510	Uxbridge	1 Clerk	18 s. p' week -)	1 a. 6 d.	30 A
]			l			3 Letter Carriers, &c 1 Auxiliary	16 s. p' week -	1 s.	20 s. 10 s. p' week.
_	_	-	. 85	848		l ditto	: :	: : (6 s. p' week. 4 s. p' week.
			~	, , ,		9 Rural Letter Carriers -		- D-11	426 <i>l</i> . p' yeer.
		. 1		- [Ventnor	Weekly Allowances to Sab-Posts 3 Letter Carriers, &c	148. p' week -	r Delivery. &	c., 104% p year. 16 s.
-	-	- •	• •	500		Extra Allowances 1 Rural Letter Carrier			6 d. p' week.
					Wakefield	1 Clerk	90 l. p' annum	41.	43 l. p' year. 110 L
-	_		46	I,127		l Clerk 5 Sorting Clerks	27 s. p' week - 20 s. p' week -	1 s. 6 d. 1 s. 6 d.	35s. 6d. 25s. 6d.
1	•					Allowance for 1 boy Clerk -			12 s. p' week.
						(20 L a year of one Clerk's a Sub-head (G.).	rages is provided	for in Telep	graph Estimates,
-	-	• •	4	395	-	8 Letter Carriers, &c	18 s. p' week -	14.	21 s. 12 s. p' week.
				l		5 dieto			8 s. p'week.
-		• -	94	9,583		Extra Allowances Allowance to Postmaster for Del	ivery		8s. 6d. p' week. 24 s. p' week.
			}	1		9 Rural Letter Carriers - 1 Medical Officer, 8 s. 6 d. per n	nan 10 i n' mar	• •	374 L p' year.
-	_			739		Weekly Allowances to Sub-Posts	nasturs & others for		
1 1	••			1	Walmil	l Clerk l ditto	32 s. p' week - 20 s. p' week -	1 s. 6 d.	40 z. 30 s.
	_		-	1,800		3 ditto Sorting 6 Letter Carriers, &c	18 s. p' week -	1 s. 1 s.	28 s. 20 s.
-	_		90 .	1,000		1 Auxiliary Letter Carrier -	. p week		16 s. p' week.
			ľ	ł		2 Auxiliaries		: :	14 s. p' week. 8 s. p' week.
-	· -	- " -	8 .	958	ļ	Allowance to Postmaster for Del	ivery	: :	10 s. p' week. 3 s. p' week.
					l	6 Rural Letter Carriers -			276 î. p' year.
_	_	-		441	Waltham Cross -	Weekly Allowaness to Sub-Postn 5 Letter Carriers, &c	nasters & others for 16 s. p' week -	Delivery, &c	20 s. 226 l. p' year.
						l Auxiliary Extra Allowances		-	12 s. p' week. 4 s. p' week.
		•		202		2 Rural Letter Carriers -			89 l. p' year.
-	-	• •	• •	303	Cheshunt, S.O.	Weekly Allowances to Sub-Posts 5 Letter Carriers	masters & others for 16 s. p'week - [Delivery, &	c., 44 <i>l.</i> p' year. 20 s.
					Ware	1 Letter Carrier 1 ditto	14 e. p' week -	6 d.	16 s. 16 s.
-	-			519	1	2 Auxiliaries	12 s. p' week -		8 s. p' week.
]			İ		i	Allowance to Postmaster for Deli 3 Rural Letter Carriers -	ivery		28 s. p' week. 146 l. p' year.
-	-	• •		854		Weekly Allowances to Sab-Posts		Delivery, &	c., 144 <i>l.</i> p' year.
					Warrington -	3 ditto 2nd class :	95 l. p' annum 27 s. p' week -	1 s. 6 d.	120 L 3 5 s.
-	-			597	İ	(30 l. a-year of one Clerk's wag			Estimates, Sub-
		.			j	4 Sorting Clerks	20 s. p' week -		25 s.
-	-			5)2	į	9 Letter Carriers, &c 6 Auxiliaries	18 s. p' week -		21 s. 12 s. p'week.
] .					1	12 ditto 1 Auxiliary		: :	8 s. p' week. 6 s. p' week.
-	-		56	3,078	1	Extra Allowances	-		20 s. p' week.
1 1					[10 Rural Letter Carriers - 1 Medical Officer, 8 s. 6 d. per	- man, 8 l. 10 s. p' :		437 l. p' year.
-	_		59	1,192		Weekly Allowances to Sub-Postm	asters & others for	Delivery, &c	
			<u> </u>		Warwick	4 Letter Carriers, &c	20 s. p' week - 16 s. p' week -		30 s. 20 s.
			10 000	900 0 : 2		1 Auxiliary - Allowance to Postmaster for De	livery, &c.	::	7 s. p' week. 15 s. 6d. p'week.
-	-		19,880	8 29 ,026		7 Rural Letter Carriers -	• " •	:	281 l. p'year.
i '	ı	 	i 4.4 Olub. D.		 	Weekly Allowances to Sub-Posts		Denvery, &	c., 101 l. p' year.

1 Including 4 L to Sub-Postmaster of Sunbury, and 6 L to Sub-Postmaster of Hampton, for Office Expenses.

I 2

POST OFFICE (C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Your ending 31 March 1880 -continued.

			SALA	RIES	al. BAND	WAGE	8.		2.	3	43	٠5.
POST TOWNS.	Post-	Letter	stmasters and	C a Medica	lerks and al Officers.	Sorters Mes Letter Rural Le and A to Post	stampers, sengers, r Carriers, tter Carriers, llowances masters for very, &c.	Incidental Salaries and Wages of Substitutes	for Assist- ance.	Travel-	Poundage on Sale of. Postage Stumps.	Reat
		No.	Amount.	110.	1		majount.	<u> </u>	<u> </u>	<u> </u> 	<u> </u> 	l
Brought forward	£. 84,277	8,247	£. 79,558	1,656	£. 138,193	8 ,3 37	£. 474,910	£	£. 21,875	£ .	£. 5,233	£. 5,100
atford	188	20	215	3	179	26	1,157		35	. -	5	-
odnesbury	157	3	36	-	-	11	459		85	_	-	_
Toedon	50	6	53	-	-	4	197		20	. - .	_8	-
ellingborough	120	8	67	-	-	10	378		60	. - .	2	-
/ellington (Salop)	190	30	273	1	78	20	1,204		40	. -	4	_
'ellington (Somerset)	*138	10	66	-	-	10	502		70	-	20	-
'elis (Norfolk)	55	8	24	-	-	8	104		20	-	6	_
Vella (Somerset)	115	4	29	-	-	7	306		80	-	1	-
'elshpool	90	9	53	-	-	8	433		45	-	17	-
Velwyn	55	5	44	-	-	6	308		15	· - ·	9	-
est Bromwich • • •	168	2	11	-	-	14	510		138	: -	-	-
estbury	60	5	34	-	-	4	174		10		9	_
Test Hartlepool • • •	180	5	44	1	. 66	8	358		182	 .	1	9
Veaton-super-Mare	200	16	176	4	322	20	941		52	_	5	4
Tetaerby	60	6	45	-		5	237		25	-	10	
Yeybridge Station	90	10	130	-	-	10	767		60	-	10	4
Veymouth	184	11	131	3	237	9	569		100	_	7	-
Vhithy	† ¹⁷⁷ .	7	58	-	-	15	447		80	-	1	-
Tasteauren (Salop)	110	10	98	-	-	15	649		50	-	19	-
Thitchaven	180	4	23	3	193	10	392		55	-	1	-
Vickham Market	120	26	226	-	-	10	603		55	-	12	-
Carried forward	86,964	8,447	81,394	1,671	139,268	8,562	485,605		23,122	-	5,380	5,28

• Including 18 L compensation for loss of Private Box and Bag Rents.

Note. - For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

B	7.	8.	9.		1				
				Total Amoun	go Impire of CI	order Whose of Godesia Verses	0		
Water,	,	\ .	Incidental	required for	Definition of CI	erks, Wages of Sorters, Letter	Carriers, &c. (at	certain Offic	es), in Detail.
Fire In-	Fuel	ł	Expenses	each	1				
suranco,	and	Stationery.	(including Allowance to	Establishmen	[The Letter	Carriers (including Auxiliari	es) are supplied u	vith Unifors	n Clothing.]
and	1	Danie III	Postmasters	for				1	
Tithes.	Light.	4	for Office Expenses).	1879-80,	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
					ļ		!	/ Incomedite	<u> </u>
	!	<u>'</u>	<u> </u>	<u> </u>	Watford	1 Clerk	27 s. p' week -	1 s. 6 d.	85 s.
•	ما	£.		م ا		2 Clerks	18 s. p' week -	1 s,	25 s.
£.	£.	- - -	£. 19,880	£. 829,026		5 Letter Carriers, &c 1 Auxiliary Letter Carrier -	16 s. p' week -	6 d.	20 s.
	ĺ		, , , , ,	, , , , ,	i	l Auxiliary			10 s, 6 d.p'weel 10 s. p' week,
-	-	-	45	1,824	·	2 ditto 17 Rural Letter Carriers -	-	• •	7 s. p' week.
						Weekly Allowances to Sub-Pos	tmasters & others f	or Delivery, &	647 l. p' year. c.,194 l. p' year.
					Wednesbury -	7 Letter Carriers, &c		1 8.	20 s.
-	-		22	759	,	3 Auxiliaries Extra Allowances			8 s. p' week.
						1 Rural Letter Carrier -			1 s. 6 d. p' weel 39 l. p' year.
					Weedon	1 Station Messenger	16 s. p'week -	6 d.	20
-	-	• •		328		Allowance to Postmaster for De Extra Allowances	cliver y		11 s. p' week,
						3 Rural Letter Carriers -			8 s. p' week. 117 l. p' year.
-	_		36	663	Wellingborough -	8 Letter Carriers and Station	16,s, p' week -	6 d.	18
						Messengers. 1 Auxiliary		:	
				1 610		l ditto			9 s. p' week. 7 s. p' week.
-	-	•	64	1,863	٠,	Extra Allowances 5 Rural Letter Carriers -	• •		4 s. p' week.
1					Wellington (Salop)	1 Clerk			186 l. p' year.
-	-			796	surugwu (saiob)	2 Letter Carriers	20 s. p' week -	1 s. 1 s.	30 s. 20 s.
ļ					•	2 Auxiliaries	-	• •	8 s. p' week.
1				209		Allowance to Postmaster for De Extra Allowances	chvery -	: :	12 s. p' week. 6 s. p' week.
-				. 209		16 Rura! Letter Carriers -			BHR / m' year
1	1		I			Weekly Allowaness to Sub-Post			
-	-		36	537	West Bromwich -	7 Letter Carriers, &c	16 s, p' week -	14	20 s. 8 s. p' week.
1			i	1		Extra Allowances		!	A.c. n' week
_	_		[638	117 A 77 A1	Weekly Allowances to Sub-Pust			
-	_		_	330	West Hartlepool -	I Clerk I Letter Carrier	18 s. p' week -	-1 8,	30 s. 20 s. p' week.
ł	Ì		j			4 Auxiliaries			9 s. p' week.
-	-	• •		431		l ditto Allowance to Postmaster for De	livery &e		7 s. p' week.
l	1		i	1		2 Rural Letter Carriers - 1	1	: :	39 s. p' week. 62 l. p' year.
_ ;			38	865	Weston-super-Mare	Weekly Allowances to Sub-Post			
i	1				weston-suber-ware	1 Clerk	90 l. p' year - 20 s. p' week -	4 l. 1 s.	110
- 1						2 Clerks	20 s. p' week -	1 s.	30 4.
-	-	•		287		7 Letter Carriers, &c 4 Auxiliaries	16 s. p' week -	6 d.	18s
	i					1 Auxiliary			12 s. p' week.
-	_		52	973	:	l ditto Extra Allowance for Delivery	·	•	7 s. p' week.
		1				7 Rural Letter Carriers -		1	19 s. 6 d. p'week. 247 l. p' year.
_			40	1,781	307	Weekly Allowances to Sub-Post		r Delivery, &	c., 149 /. p' year
-	-		40	1,701	Woymouth -	1 Clerk 2 ditto	20 s. p' week - 20 s. p' week -	1 s. 6 d.	35 s.
					ļ				25 s., thence by 1 s. 6 d. to 33 s.
- 1	-			377		7 Letter Carriers, &c Allowance to Postmaster for De	16 s. p' week -	1 s.	20 s.
	I			1		Extra Allowances			31 s. p' week. 1 s. 6 d. p' week.
_	_			1,102		2 Rural Letter Carriers - Weekly Allowances to Sub-Posts		 	114 /. D' vear.
- 1		ĺ			Whitby	4 Letter Carriers, &c	12 s. p' week -	_	
	į					1 Summer Letter Carrier	h weer -	15.	16 s. 7 s. p'werk.
-	-		40	1,268		(4 months in the year). 3 Summer Letter Carriers	_		-
	i	1		Ì		(4 months in the year).	- •		9 s. p' week.
-	- 1		79	842		2 Auxiliaries			7 s. p' week.
	1			1	1	(8 months in the year). Summer Allowances			2 s. 6 d. p'week.
				926		(4 months in the year). Extra Allowances			
-	-		•	520	I	5 Rural Letter Carriers -	: :		3 s. p' week. 200 l. p' yeer.
	ł			1	Whitehaven -	1 Clerk	26 s. p' week -	1 s. 6 d.	38 <i>s</i> .
-	-		67	911	1	2 Clerks Half of the	18 s. p' week -	l s.	25 a.
	ì						salary of one of the oh Estimates, Sub-		wanded tot ju the
_	_			1,016	Ì	3 Letter Carriers, &c	16 s. p' week -	10.	20 s.
				-,		l Auxiliary l ditto	• : 1	: :	12 s. p' week. 9 s. 6 d. p' week
						2 ditto			7 s. p' week.
	1		•	-					
-	-		20,899	847,412		Allowance to Postmaster for De 3 Rural Letter Carriers -			l s. p' week. 138 l. p' year.

The Postmaster is also in receipt of a superannuation allowance of 130 l. per annum as late Clerk in the Post Office; the amount is provided for in Sub-Head (I.).

O.1—VIII.

I 3

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Resoluted and Wales, Year ending St March 1986 continued.

							1.				. 2.	8.	4	ħ.
					BALA	RIKS	AND	MAGI	l 8.				Poundage	
POST TO	.Bnw		Post-		itmasters nd leceivers.	8.I	orks nd l Officers.	and All	Stampers, engers, Carriers, ter Couriess, lowances nasters for ery, &c.	Incidental Salaries, and Wages of	for Amistance	Travel-	on Sale of Postage Stamps.	Rent
				No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.				
Brought for	rard -		- <u>4</u> . 86,964	8,447	£. 61, 394	1,671	£. 1 39,3 68	8,562	£. 485,605	. £. _	£. 28,122	Z.	£. 5,380	£. 5, 28 0
idos	- •	- [85	5	41	-	-	5	299	-	55	-	.23	-
gan - •	- •	-	266	27	157	7	471	20	1,299		-		_6	-
gles - •	• •	•	70	3	11	-	_	. 6.	269		25.		11	.
mborne •		-	80	19	101	-	-	10	406		. 60	~-	91	-
ediester -	•	-	260	21	231	•	354	20	1,153		47	-	4	_
politici -			- 10 0	14	122	-	-	7	601		•50	-	7	-
odermere .	•		119	•	**	-	-	2	235		60		. 8	
ndeor -	: .	•	2,36	*	77	5	261	21	1,090		. 50		8	9
instow		• • • •	70	5		-	-	20	998		. 25		3	
sbeach -	•	· '•	186	36		4	310	5	250		60.		11	
tham	•. • •	•	90	6				7	296		25		. 13	
obura -		•	65	6		-		5	228		20		8	
okingham -	• •	• •	110	4	26	-	-	7	404	-	80		. 14	
oking Station	•.	• •	80	6	- 98	-	-	8	\$10		45	-	- 7	
olverhan.pton	-	• . •	460	29	264	14	1,295	-35	2,104		-	-	9	
oodbridge -		• - •	105	14			-	8	853	-	60	-	17	
oodford Green	<u>.</u>		. 80	4		-	-	18	842		20		10	
orossier -	:	• •	65	. 5		-	792	45	136			_	7	
orkington -	• .		80	2		, -	79%		2,\$60 264		51		16	
Carried for	wani -		89,957	8,685	53,462	1,718	142,751	8,821	499,447		23,275	-	5,596	5,5

Nois.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

Digitized by

POST OFFICE—(C.) PROVENCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued

			1	_	T	T				COMPANACA
	.6. Water,	J.	8.	Incidental	Total Amount	Solution of 4	Clerks, Wages of Soriers, Letter	Carriers, &c. (at	certain Offic	os), in Detail.
	Fire In- surance, and	and Light.	Stationery.	Expenses (including Allowance to Postmasters for Office	each Establishment for	[The Lette	r Carriers (including Austhari	ies) are engplied	with Unifor	m Clothing.]
	Tithes.			Expenses).	1879-80.	Towns.	Force.	Minimum.	Annual Increment.	Maximum,
	£	£.	£.	£.	£. 847,412	Widnes	3 Letter Carriess, &c. Allowance to Postmaster 1 Auxiliary	16 s. p' week -	6 d.	18 s. 16 s. p' week.
١	-	-			508		I Rural Letter Carrier Weekly Allowances to Sub-Post		- · ·	8 s. p' week. 46 l. p' year.
	1					Wigen	l Clerk 5 Sorting Clerks	80 L p' year - 20 s. p' week -	or Delivery, 4 l. 1 s.	30., 62 l. p' year. 100 l. 24 s., then by
ı	_			188	2,837	•	Boy Clerk	l s. 6d. to 30 (old Scale).	s.; 1 Clerk	rising to 33 s.
	-	-			386		7 Letter Carriers, &c. 1 Auxiliary 3 Auxiliaries 3 ditto	18 s. p' week -	1 s.	12 s. p'week. 21 s. 13 s. p' week. 10 c. p' week. 8 s. p' week.
	-	-			728		Extra Allowances 6 Rural Letter Carriers Weekly Allowances to Sub-Poster	sastava & others for	Dalissam &	19 s. p' week.
	-	-		81	. 2, 129	Winchester -	1 Clerk	90 l. p' year - 18 s. p' week - 18 s. p' week - 16 s. p' week -	4 l. 1 s. 6 d. 1 g. 6 d.	110 L 88 s. 80 s. 20 s.
		-		• •.	. 880	·	1 Stampor 2 Auxiliarine	18s. p' week	le. le.	20 s. 23 s. 7 s. p' week. 32s. &d. p'week.
	-	-		• • •	. 457	Windor	Weekly Allowances to Sub-Postm 4 Clerks - 11 Letter Carriers, &c.			463 <i>l.</i> p' year. s., 129 <i>l.</i> p' year. 80 s. \$1 s.
	-	-		163-	"1,864		Extra Allowancea - 1 Medical Officet, 8 s. 6 d. a ms 10 Rural Letter Carriers - Weekly Allowances to Sub-Postm	ın, 81. 10 s. pi ye	Ar	11 s. p' week.
	·-	-		-	422	Wisbeagh	l Clerk l ditto	18 a. p' week - 18 s. p' week - 18 s. p' week - 14 s. p' week -	1 e, 6 d., 1 e, 6 d. 1 e, 6 d.	35 s. 33 s. 30 s.
	-	-	•	5 1	1,786	;	1 Augiliary		1	18 s. 12 s. p' week. 8 s. p' week. 4 s. p' week. 595 l. p' year.
	-	-		-	466	Wolverhampton -	Weekly Allowances to Sub-Postni 1 First Class Clerk 4 Second Class Clerks -	asters & others for 140 l. p' year - 100 l. p' year - 27 s-p' week -	Delivery, &c 6 L 5 L	., 204 î. p³ year. 180 î. 180 l.
	-	-		-	3 61		4 Serting Clerks, Lower Section. Allowance to Postmaster for 2 B.	18 s. p' week -	1 s. 6 d.	86 a. 25 s. 10s. p' wk. each.
	-	-			362		4 Assistant Letter Carriers -	18 s. p' week -		23 s., and after 10 years to 25s. Liss. p' week.
	-	-			684		l Auxiliary			16 s. p' week. 9 s. p' week. 7 s. p' week.
	-	-			484		Allowance to Postmaster for Del 1 Medical Officer, 8 s. 6 d. per	man, 20 l. p' year		12 s. p' week. 7 s. p' week.
	-	-		189	4,301	Weedford Green -	7 Rural Letter Carriers - Weekly Allowanees to Sub-Postm 5 Letter Carriers, &c	nasters & others for 16 s. p' week -	Delivery, &	32 <i>5 l.</i> p' year. c., 399 l. p'year 20 s.
	-	· -			647		3 Auxiliaries	: :		9s. p' week. 8s. p' week. 10 s. p' week.
	-	-		‡3	1,017 B	Buckhurst Hill S.O. Loughton S. O.	Extra Allowance 3 Letter Carriets, &c	16 a. p' week -	 -1 s.	5s. 6d. p'week. 904.
	-	-			254	Worcester -	Weekly Allowance to Sub-Postma I First Class Clerk	aters & others for 1 120 l. p' year =	Delivery, &c.	20 s. , 59 l. p' year. 169 l
	-	-		120	3,631		2 Second Class Clerks - 7 Sorting Clerks	90 l. p' year - 20 s. p' week -	41.	110 L. 25 s., thence by 1s. 6 d. to 33 s.
	-	-	•		419		9 Letter Carriers, &c 8 Auxiliaries 1 Auxiliary Allowance to Postmaster for Del	16 s. p' week -		20 s. 8 s. p' week. 6 s. p' week.
	-	-		21,014	871,492		Extra Allowances 1 Medical Officer, 8 s. 6 d. a m	an, 16 l. p' year.	m Deliusee 4	8 s. p' week. 12 s. p' week. 1,082 l. p' yeur.

‡ Allowance to Sub-Postmaster, Loughton, for office expenses.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880-continued.

		S	ALARI	ES A	ı. ND W	A G B 8.			2.	3.	4.	5.
POST TOWNS.	Post-	Sub-Pos	tmasters	Cl	erks and l Officers.	Sorters, Mes Letter Rural Let	Stampers, sengers, Carriers, ter Carriers, llowances masters for ery, &c.	Incidental Salaries and Wages of Substitutes.	Allowance for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
. "	. :	No.	Amount.	No.	Amount	No.	Amount.	out of the table	<u> </u>			
Brought forward	£. 89,957	8,685	£. 83,482	1,718	£. 142,781	8,821	£. 4 9 9,447	£.	£. 23,875	£. -	£. 5,596	£. 5,370
Worksop -	90	- 5	83	-	-	9	445		50	-	17	-
Worthing	. 200	6	39	1	63	10	576		40	-	1	-
Wotton-under-Edge	•70	_ 3	24	-	-	6	231		30	-	8	-
Vsagby - • • • •	†51	7	29	-	_	5	343		15	-	6	-
Frexham	187	19	167	3	181	18	897		50	-	9	-
Fymondham	50		.51	-	-	11	505		30	-	8	-
7arm	55	. 9	67	-	-	. 2	263		25		9	-
armouth, Norfolk	298	21	.166	6	439	27	1,355		-		8	69
eovil	136	7	39	-	-	. 9	389	- ` -	102	-	. 2	-
ork • • • •	450 	114	950	8	1,798	72	4,364		-		38	85
Poundage at Money Order Sub- Offices.	•			-	-	-	, , -		-	-	12,048	-
For Incidental Payments		-	- ! -					17,000	-	3,400		-
Probable Increase	1,000	8,884	85,047 1,000	1,751	145,232 2,500	8,990	508,815 10,500	17,000	24,217 500	3,400	17.750 -	5,524 -
Totals	92,574	8,884	ა6,047	1,761	147,782	8,990	519,315	17,000	24,717	3,400	17,750	5,524
Sub-Postmasters Clerks	86,047 147,732	!						os of Private s of Private				
Letter Carriers, &c	519,315	Note.—]	for Allowa:	nces to P	'vstmasters	and other	tor Telegra	oh Duty, see l	estimate for	r Tek grapb	Service, Sub	Head (G.)
Incidental Salaries	17,000	- - -	. <u>-</u>									
Total Salaries	862,668		•		-		. •		-			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

Water, Fire In-	Water, Fuel Stationery. Incidental Expenses (including Allowance to			Total Amoun required for each	Series of Cit	erks, Wages of Sorters, Letter (
surance,	Light.	Stationer y.		Establish- ment	[The Letter	Carriers (including Auxiliarie	s) are supplied w	ith Uniform	Clothing.]
Tithes.			Expenses).	for 1879–80.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Worksop	2 Letter Carriers, &c.	16 s. p' week -	1 s.	20 s,
-	-		21,014	871,492		1 Auxiliary 2 ditto 1 ditto Allowance to Postmaster for I	Delivery -		12 s. p' week. 8 s. p' week. 7 s. p' week.
-	-		10	645		Extra Allowances 3 Rural Letter Carriers - Weekly Allowances to Sub-Pos	: :	for Delivery.	14 s. p' week. 4 s. 6 d. p' wh 173 l. p' year. 29 l. per year.
-	-		105	1,024	Worthing	1 Clerk 5 Letter Carriers, &c 1 Auxiliary 1 ditto	20 s. p' week - 16 s. p' week -	1 s. 1 s.	30 s. 20 s. 7 s. p' week. 6 s. p' week.
-	-			363		Allowances to Postmaster for S 3 Rural Letter Carriers - Weekly Allowances to Sub-Post	1 - 1	or Delivery,	24 s. 6 d. p'wl
-	-			444	Wrexham	l Clerk 2 Clerks 2 Letter Carriers, &c 1 Auxiliary		1 s. 6 d. 1 s. 6 d. 1 s.	33 s. 30 s. 20 s.
-	-		58	1,549		2 ditto Extra Allowances 13 Rural Letter Carriers -			14 s. p' week. 8 s. p' week. 2 s. p' week. 554 l. p' year.
-	-			674	Yarmouth -	Weekly Allowances to Sub-Post 1 Clerk	masters & others for 100 l. p' year - 80 l. p' year - 20 s. p' week -	5 l. 3 l.	130 <i>l</i> . 100 <i>l</i> .
-	-			419		3 Sorters	16 s. p' week -	1 s. 1 s.	25 s., then by 1s. 6d. to 30 one rining to 33 20 s.
-	-		82	2,417		10 Letter Carriers, &c 1 Stamper 1 Auxiliary Stamper 1 Auxiliary	16 s. p' week - 16 s. p' week -	1 s.	21 s. 21 s. 14 s. p' week. 11s. p' week.
-	- }		52	720		5 ditto Two Allowances to Postmaster Months, 16 s. per week.		1	ds. p' week. uring summer
-	-		160	7,845		I Temporary Sorter, 14 s. per Extra Allowances 4 Rural Letter Carriers 1 Medical Officer, 8 s. 6 d. each	: :		35 s. p' week. 157 l. p' year.
-	-			12,048	Gorleston S. O.	Weekly Allowances to Sub-Postr 1 Letter Carrier	masters & others for	Delivery, &co	., 169 <i>l.</i> p'yea 20 s.
120	1,800	350	350	23,020	York	1 Clerk	140 l. p' year - 100 l. p' year - 27 s. p' week - 18 s. p' week -	5 l. 1 s. 6 d.	180 <i>l.</i> 130 <i>l</i> . 35 s. 25 s.
120	1,800	350	21,831	922,660		1 Inspector of Letter Carriers 14 Letter Carriers, &c 5 Porters 1 Auxíliary	24 s. p' week - 18 s. p' week -	1 .	28 s. 22 s. 30 s. p'wk. eacl
-	-		2,500	18,000		1 ditto			13 <i>s.</i> p'week. 10 <i>s.</i> 6 <i>d.</i> p'wk. 10 <i>s.</i> p'week.
120	1,800	350	24,331	940,660		7 ditto	n, 19 /. p' year.	(9	9 s. p' week. 9 s. 6 d. p' week

POST OFFICE-continued.

Sub-Head (C.)—continued.

PROVINCIAL ESTABLISHMENTS IN IRELAND,

			SALA	RIE	10. S AND	WAG	E S.		11.	12.	13.	14.
POST TOWNS.	Post-		ostmasters and Receivers.	М	rks and edical ers, &c.	Mes Letter Rural Le and A to Post	, Stampers, sengers, Carriers, tter Carriers, tllowances masters for very, &c.	Incidental Salaries, and Wages of	for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent
		No.	Amount.	No.	Amount.	No.	Amount.	Outstatus.		·		
	£.	1	£.		£.		£.	£.	£.	£.	£.	£.
orting Office, Dublin -		75	926	-	26	47	2,317		-	-	11	-
bbeyleix	- 45	8	45	-	_	8	189		20		6	-
ntrim	- 45	1	8	-	- !	2	81		10	_	3	-
rklow	- 40	2	7	_	-	3	91		10	-	6	-
magh	- 150	26	175	ı	68	14	626		75	-	3	5
henry	- 50	7	59	-	-	8	272		25	-	6	-
blone	- 90	7	86	-	-	7	268		70	_	16	-
hy	- 80	19	145	-	-	10	429		50	-	10	-
gnalstow3	_ 60	7	51	_	_	3	178		25	_	6	_
llina	_ 80	20	114	_	- 1	6	386		55	_	18	
llinaslos	_ 120	29	221	_	_	14	592		85	_	4	
llisodare	_ 45	11	88	-	-	2	100		10	_	2	-
llybrophy	_ 40	3	55	-	·	4	128		15	_	1	20
llyhaunis	. 45	4	19	-	, -	2	88		30	-	4	-
llymens	_ 126	21	123	-	-	2	105		55	-	2	
lymoney	_ 90	19	128	-	-	5	175		25	-	10	-
•	_ 50	7	43	-	-	4	169		25	_	5	-
	. 40	3	18	-	_	4	126		10	-	4	-
	_ 75	4	26	-	-	7	226		30	_	12	
	104	21	201	_	-	15	640	_	50	_	. 8	١.
	- *63	9	49	-	-	2	109		20	_	5	-
•	- 585	94	913	22	1,916	78	4,164		-	_	12	17
lturbet	- 65	17	124	-	-	4	165		30	-	8	.
yle	- 65	6	34	-	-	5	193		30	-	8	-
ay	_ 115	2	17	-	-	9	367		60	-	- `	-
ttevant	- †61	3	26	-	-	4	169		20	-	6	-
hir	_	10	115	-	_	7	363		60	_	8	١.
Man	_ 40	7	33	_		5	222		10	-	5	١.
rien	. 135	16	97	_	_	15	474		75	_	2	١.
rrickfergus	35	3	11	_	-	4	143		15	_	6	Ι.
rrickmacross	_ 45	4	22	_	_	1	68		15	_	+	١.
rrick-on-Shannon	- 90	23	179	_	_	7	286		60	_	10	١.
rrick-on-Suir	- 45	1	3	-	_	5	176	Í	20	-	8	١.
shel	- §80	4	31	_	_	6	209	· .	25	_	9	١.
stlebar	- 75	7	25	_	_	8	186		30	_	9	١.
stleblayney	- 60	16	88	-	-	5	162		35	_	8	
stledawson	- 30	8	41	-	-	1	112		8	-	4	١.
ustlerea	- 100	21	154	_	_	ь .	400		60	-	10	
van	- 60	10	71	_		4	156		43	_	10	١.
narieville	- 158	9	42	-	_	8	326		20	· -	10	
laremorris	- 80	H	109	_	_	4	809		50	i -	5	١.
lones	- 60	16	182	_	-	5	224		25	-	8	١ -
lonmel	- 180	18	86	1	78	12	498		80	· -	1	-
	1	1_	_1	I	. 1	1	1	1	l	1	1	ı

^{*} Including 3 l. 3 s. compensation for loss of Private Box and Bag Rents.

‡ Including 10 l. 10 s. compensation for loss of Private Box and Bag Rents.

‡ Including 3 l. compensation for loss of Private Box and Bag Rents.

‡ Including 10 l. 10 s. compensation for loss of Private Box and Bag Rents. 10 L 10 s. compensation for loss of Private Box and Bag Rents.

| Including 3 L compensation for loss of Private Box and Bag Rents.

Note,—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

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POST OFFICE—continued.

Sub-Head (C.)—continued.

FOR THE YEAR ENDING 31 MARCH 1880.

15.	16.	ļ	17.					
Water,			Incidental Expenses	Total Amount required for	Salaries of Cleri	ts, Wages of Sorters, Letter Carriers, &	c. (at certain Offices), in	Detail,
Fire ln-	Fuel	Stationery.	(including Allewances to	each Establishment	The Letter Com	iere (including Auxiliaries) are sup	uliad mild Tr to Cu	7
and	and		Postmasters for Office	for	Ç		rica with Onlyarm Cio	saeng.
Tithes.	Light.		Expenses).	1879-80.	Tewn.	Force.	Minimum. Annual Increment.	Maximum.
		•						
£.	£.	£.	£.	£.	Armagh	1 Clerk	16 1.	
-	-	- •		3,280		2 Letter Carriers	16 s 1 s. 11 s 6 d.	26s. p'week.
-	_			255		1 Railway Messenger 10 Rural Letter Carriers		14s. p'week.
-	_			144		1 Letter Carrier at Sub-Office -		2771. p'ana. 11s. p' week.
-	-			154	1	Extra Allowances		10s, p' wook.
- 1	-		22	1,124		Weekly Allowances to Sub-Postm 186 l. per annum.	esters and others for J	Delivery, &c.,
-	-		-	412		por ausum.	1 1	1
-	_		-	480				
-	-		•	714	Ballymena	2 Letter Carriers	11 s 6 d.	15s. p' wk.
_ 1	_			320		Weekly Allowances to Sub-Postmast	er for Delivery, &c., 33 l.	. per annum.
	_		1	648	1		1	Ī
	_		84	1,056				
_	_		1	245	Belfast	1 First Class Clerk	170 l 8 l. 120 l 5 l.	210% p'ann.
	_			259		5 Third Class Clerks	904 - 44	150/. p'ann. 110/. p'ann.
ŀ _				186		l Inspector of Letter Carriers - 5 Sorting Clerks	80 l 4 l. 27 s 1 s. 6 d.	110 l. p'ann. 35s. p' week.
l _	_		14	425		7 Sorting Clerks	20 s 1 s. 6 d.	26s. p' week.
_	_			428		39 Letter Carriers (After 10 years good a	18 s 1 s.	23s. p' week.
_	_			292		9 Boy Sorters	12 s 1 s.	15s. p' week.
	_			193		1 Hall Porter 1 Night Watchman		10 s. p' week.
-	-			369		Extra Allowances		45s. p' week.
_	_		26	1,024		16 Rural Letter Carriers 12 Letter Carriers at Sub-Offices -		4981. p' ann. 3031. p' ann.
1 - 1	_			246		Medical Officer, 8 s. 6 d. for each Man	: estimated at 957 'nen	
_	_		128	7,780		Weekly Allowances to Sub-Postma		
-	_		•	392		616 L per annum.	acre and others for D	envery, cc.,
-	-			330		Charge to Postal Account of one-six	th of Salaries of Telegra	ph Clerks at
-	-		30	589	•	Waring-street and Donegal-square annum.	Branch Offices, estimated	i at 71 %, per
-	-			282			- 1	ì
			Ĭ	047	_			
1]	-			847 310	Bray	8 Letter Carriers 6 Rural Letter Carriers	14s6 d.	18s. p' week.
	_		84	817		Extra Allowances		2007, p' ann. 9s, 6d, p' wk.
	_			210		Weekly Allowances to Sub-Postma		
_	_			149		13% per annum.	1	
_	_			625				
_	_			252	Carlow	2 Letter Carriers	10s 6 d.	140 1
_	_			854		Auxiliary Letter Carrier	10s 6 d.	14s. p' week. 6s. p' week.
-	-			325		l Railway Messenger		80. p' week.
-	-			353		Allowance for Sunday Wall Box Colle	ction	3461. p' ann. 1s. p' week.
-	-			192		Weekly Allowances to Sub-Postme	uters and others for D	
-	-			724		29 i. per annum.		
-	- 1			340				
-	_			451	(7,)	1 Clerk	,,,	
-	_			552	Clonmel	2 Letter Carriers		30 s.p' week. I 6s. p' week.
-	-			449		10 Rural Letter Carriers Extra Allowances	• • •	338 L p'ann.
-	-		40	968				5e.6d.p'wk.
 _ 			328	29,290		Weekly Allewanees, &c. to Sub-Post 63 /. per annum.	masters and others for D	elivery, &c.,
					l	•		

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRBLAND, for the Year ending 31 March 1880—continued.

		ļ		SALA	RIE	10. S AND	WAGI	E 8.		11.	12.	13.	14.
POST TOW	'n s.	Post- masters.		ostmasters and Receivers.	Offi	rks and ledical cers, &c.	Rural La snd A to Post Deli	, Stampers, sengers, r Carriers, stter Carriers, llowances masters for very, &c.	Incidental Salaries, and Wages of	for Assistance.	Travel-	Poundage on Sale of Postage Stamps.	Rent
		-	No.	Amount.	No.	Amount.	No.	Amount.) Substitution.				<u> </u>
	•	£.	604	£.	24	£. 2,088	361	£.	£.	£.	£.	£.	£.
Brought forward		3,598	604	4,882 104	-		4	16,611		1,465	-	283	42
oleraine	• •	485	52	443	15	1,212	44	178		65	-	2	-
ork		135	1	3	-	27	-	2,155 26		-	-	4	95
urragh Camp -	• •	130	•	,	_	21	_	20		45		-	-
onegal •		60	15	107	-	-	2	123		20	-	6	-
ownpatrick		98	14	107	-	-	3	151		30	-	1	-
rogheda		150	33	246	1	5	21	775		115	-	4	-
romod		*41	5	32	-	-	3	172		20	-	2	-
undalk	• •	135	15	78	1	57	9	336		60	-	2	-
ungannon	. •	100	29	193	-	-	13	471		70	-	17.	-
ungarvan	• •	40	1	4.	-	-	2	101		15	-	9	
dgeworthstown -		†62	19	96	_	_	9	338		30	_	6	_
ofield		50	12	114	_	-	4	204		20	_	6	_
anis - ~ •	·	115	21	154	_	_	7	865		70	_	8	_
aniscorthy		70	9	44	-	-	9	283		35	-	14	_
nniskillen		145	21	119		_	6	273		65	-	2	_
pnistimos		30	3	30	-	-	-	26		-	-	3	_
		86	4	25			5			.	I		
ermoy		45	8	51	-	-	3	216	• •	40	-	-	-
erns oxford		‡32	1	3	_	-	1	169 65		10	-	8	-
oxiora		, ,,,			_	-	•	65	•	10		1	-
alway		158	29	160	3	184	13	64 8		-	-	8	-
lorey		80	23	160	-	-	6	825		55	-	14	-
reystones		60	7	69	-	-	4	149	• •	25	-	5.	-
Kells		§108 ·	24	166	1	45	10	875		30 .	-	12	_
ilcock - ,		30	3	10	-	-	2	98		10	· -	2	_
ildare		40	4	23	-	-	8	106		20	-	8	-
ilkenny		138	11	112	2	102	14	479		-	-	1	_
Cillarney	• •	115	25	222	-	-	12	488		60	· -	2	-
Cillucan	•••	65	15	112	-	-	1	119		30	-	7	-
ilmallock		75	15	113	-	-	10	403		35	-	9	_
iilrush		75	4	55	-	_	2	8 8	• •	25	-	6	-
ingstown		175	4	70	4	210	15	760	• • •		-	_	
Kineale •		60	5	28	-	-	· 4	123		39	-	9	_
arne		60	3	14	-	_	. 2	70		25	-	8	_
etterkenny		75	29	156	_	_	6	260		40	-	12	_
Carried forwar	rd • • •	6,889	1,080	8,305	41	3,930	610	27,529		2,587		466	137

^{*} Including 1 l. 1 s. compensation for loss of Private Box and Bag Rents. \ddagger Including 2 l. compensation for loss of Private Box and Bag Rents.

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).



[†] Including 1 l. 15 s. compensation for loss of Private Box and Bag Rents. § Including 15 l. 13 s. 4 d. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRBLAND, for the Year ending 31 March 1880—continued.

	15.	16.		17.	Total Amount	Salario	of Cle	erke	., Wages of Sorters, Letter Carriers, &	L (at certain	Offices), in I	Detail.
	Water, Fire In-	Fuel	Stationery.	Incidental Expenses (including Allowances to	required for each Establishment			_				
- 1	surance,	and	1	Postmasters		[The L	etter (Car	riers (including Auxiliaries) are su	pplied with	Uniform Clo	thing.]
- 1	and	Light.		for Office	for							
İ	Tithes.			Expenses).	1879–80.	Town			Forge.	Minimum.	Annual Increment.	Maximum.
ļ	£.	£.	£.	£.	£.							
Ì	-	-		323	29,290	Coleraine -	•	•	2 Letter Carriers 2 Rural Letter Carriers	11	6 d.	14s. p' week. 50l. p' ann.
ļ	-	-		20	469				Extra Allowances Weekly Allowances to Sub-Postm	asters and	thers for D	15s. p'week.
}	_	-		130	4,524				18 l. per annum.			,
}	-	-		3	239	Cork -	•	•	1 First Class Clerk and for Packet Duty	140 ሬ -	6 %.	1801. p' ann. 101. p' ann.
I									3 Second Class Clerks 10 Sorting Clerks, vis. :	90 %	47.	110% p'ann.
	-	-			316				3 First Section 7 Second Section	25 s	1 s. 6 d. 1 s. 6 d.	35s. p'week, 25s. p'week.
	-	-		15	402				1 Head Letter Carrier 17 Letter Carriers	18 s	1 s. 1 s.	24s. p'week. 20s. p'week.
l	-	-		45	1,840				5 Auxiliary Sorters 2 Auxiliary Letter Carriers -			12s. p'week. 10s.p'week.
ı	-	-		• •	267				1 Letter Carrier at Sub-Office	•		14s.p'week. 10s.p'week.
	-	-		25	693				1 Auxiliary Letter Carrier at Sub-O 16 Rural Letter Carriers -	ffice -		6s. p' week. 486 l. p' ann.
	-	-		19	879				Extra Allowances 21 s. per week. Medical Officer, 8 s. 6 d. for each me	n actimated	•	•
	-	-		•	169				Weekly Allowances to Sub-Postmaster	and others fo	r Delivery, &c	.,435 <i>l</i> .p'ann.
	_	_			532	Drogheda	-		3 Letter Carriers 1 Letter Carrier at Sub-Office -	11	6 d.	14s.p'week.
	_	_			394				16 Rural Letter Carriera Station Messenger		-	10s. p' week. 484 /. p' ann.
ı	_	-		34	741				Extra Allowances	-		11s. p' week. 12s. p' week.
1	_				446				Weekly Allowances to Sub-Postmaster Medical Officer 8 s. 6 d. for each ma	s and others fo in, estimated :	r Delivery, & at 5 l. per an	c.,96 <i>l</i> .p'ann. num.
	_	_	, · · · · ·	37	641	Dundalk -	•	-	1 Clerk	16	1	26s.p'week.
	_	-			89				2 Letter Carriers 1 Auxiliary	11 s	6 d.	15s.p'week. 10s.p'week.
ı		•							1 Porter 5 Rural Letter Carriers	•	: -	12s.p'week. 143 l. p'ann.
ı	-	•		35 .	402	Ennis -			Extra Allowances			23s.p'week.
1	-	-			288	Emple -	•		1 Letter Carrier 4 Rural Letter Carriers	12 8	6 d.	16s. p'week. 134 l. p'ann.
	-	-			111				Extra Allowances 1 Railway Messenger -			13s.p'week. 10s.p'week.
١	_	+		55	1,213				1 Auxiliary Letter Carrier - Weekly Allowances to Sub-Postmaste	rs, &c., for D	elivery, 103	8s.p'week. per annum
-	_	-			634	Enniskillen	-		2 Letter Carriers	11	6 d.	15s.p'week.
	_	-			. 808				4 Rural Letter Carriere			116 <i>l</i> . p' am. 23 l. p' ann.
1	_	_			734	. .			Weekly Allowances to Sub-Postmaster			_
					150	Galway -	•		1 Clerk		l s. by ls. 6d. to	
	_	_			192				2 Clerks 5 Latter Carriers	16 s 12 s	1 s. .6 d.	26s.p'week.
	_	_		48	880				8 Rural Letter Carriera Extra Allowances			265 l. p'ann. 9s. 8d. p'wk.
-	_	_		30	917			1	Weekly Allowances to Sub-Postmasters	1		
-	_				833	Kilkenny	•	-	2 Clerks 2 Letter Carriers	16 s	1 s. 6 d.	26s. p'week. 16s-p'week.
l	_	<u>.</u> .			635			Ì	1 Auxiliary Letter Carrier - 10 Rural Letter Carriers			8s. p' week. 287l. p' ann.
	_	_			249				l Station Messenger Extra Allowances			12s. p' week. 3s. p' week.
	_	_		50	1,265				Weekly Allowances to Sub-Postmaster			
1	_	_			259	Kingstown	•	•	3 Clerks One to rise to	18	1 s. 6 d.	33s.p' week. 35s.p' week.
					177		•		13 Letter Carriers	16.	-1 s. 	21s.p'week. 7s. p'week.
1	-	-			548				1 Auxiliary Letter Carrier at Sub- Extra Allowances		- : !	8s. p' week. 15s.6d.p'vk.
				869	50,712				Weekly Allowance to Sub-Postmaste Medical Officer, 8 s. 6 d. for each me	rs and others in, estimated	for Delivery, at 6 l. per an	&c., 3 <i>l</i> . num.
1	-	-	•		,			:	i '	-		

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 81 March 1880—continued.

POST OFFICE—(10.				11.	12.	13.	14.
POST TOWNS.	Post-	Sub-P	SALA1 costmasters and Receivers.	Cle M	rks and sdical ers, &c.	Sorters, Men Letter Rural Le and A to Post:	Stampers, sengers, coarriers, tter Carriers, llowances masters for very, &c.	Incidental Salaries, and Wages of	Allowance for Assist-	Travel-	Poundage ou Sale of Postage	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.	2500.		Stamps.	
	£.		£.		£.		£.	£.	£.	e.	£.	£
Brought forward	6,889 40	1,080	8,305	51	3,930	610	27,529 78		2,587	-	466 6	137
Limerick	375	74	644	12	843	43	2,228				6	2
Lieburn	105	84	273	1	53	17	681		30	_	3	
Londonderry	850	60	393	7	311	26	839		-	_	9	_
Longford	**110	12	76	_	_	6	228		45	_	12	_
Loughrea	50	8	35	_	_	3	149		30	_	8	_
Lurgan	90	19	183	-	-	10	428		65	-	15	•
Magherafelt	50	8	67	_	_	2	60		_	_	6	_
Mallow	140	27	288	3	211	16	689	-	-	_	6	-
Maryborough	50	8	21	-	-	2	85		20		7	-
Midleton	† 77	6	61	-	-	4	168	-	20	-	8	-
Meate	60	7	60	-	-	9	272	-	30	-	8 ·	-
Monaghan	90	22	142	-	-	8	324		40	-	16	-
Monasterevan	50	2	13	-	-	2.	98		5	-	4	-
Mountrath	45	4	21	-	-	5	163		10	-	5	-
Moy	40	9	42	-	-	5	145	-	-	-	4	-
Mullingar	115	17	198	-	-	10	328	-	60	-	4	-
Naas	65	7	37	-	_	5	190		45	-	11	-
Navan	75	18	86	-	-	6	226		30	-	17	-
Nenagh	80	11	52	-	-	•	278	-	35	-	14	-
Newbridge	80	4	87	-	-	4	160	-	50	-	10	-
New Itoss	60	7	46	-	-	5	245		35	-	12	-
Newry	219	45	408	4	189	14	843	-	25	-	6	-
Newtownards	70	8	51	-	-	4	143	1.	25		7	-
Newtown Stewart	40	10	64	-	-	. 5	196	-	-		4	-
Omagh	125	39	857	ı	55	12	609	-	40		5	_
Oranmore	60	9	74	-	-	2	118		35		8	_
Oveca	23	1	3	-	-	1	50		10	-	9	•
Pallasgreen	3 0	5	33	_	-	2	194	-	10	-	4	-
Parsonstown	90	9	.48	-	-	6	224		80	-	14	-
Piltown + -	.50	7	62		-	5	194		20	-	8	-
Carried forward	9,792	1,574	12,016	79	5,592	859	38,093		8,387	· -	705	136

[•] Including 15 L 3 s. 4 d. compensation for loss of Private Box and Bag Rents. † Including 7 l. compensation for loss of Private Box and Bag Rents.

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).



POST OFFICE—(C.) PROVENCIAL ESTABLISHMENTS in IRBLAND, for the Year ending 31 March 1880—continued.

ı	15.	16.		17.	Total Amount	Salaries of Clarks	, Wages of Sorters, Letter Carriers, &c.	(at certain (Offices), in I	Detail.
Fi su	Water, ire In- rance,	Fuel and	Stationery.	Incidental Expenses (including Allowances to Postmasters	required for each	[The Letter Car	riers (including Auxiliaries) are supp			
	and ithes.	Light.		for Office Expenses).	for 1879-80.	Towns.	Force.	Minimum.	Annual Increment,	Maximum.
-			_			Limerick	1 First Class Clerk	120%	5 l.	150 <i>l</i> . p' ann
	£. -	£.	£.	£. 869	£. 50,712	Limetick	2 Second Class Clerks 8 Sorting Clerks, vis.:	90 1	4 i.	110 l. p' ann
1	_	_	_		185		3 First Section 5 Second Section	25 s	1 s. 6 d. _ 1 s.	31s.p week 24s.p'week
1		_		130	4,228	·	9 Letter Carriers	16 s	1 s.	20s.p'week
	-	-	•		,		4 Auxiliary Sorters 1 Auxiliary Letter Carrier -		: :	10s.p'week 10s.p'week
	-	-	•	21	1,166		l Letter Carrier at Sub-Office -	: :		10s. p'week 8s.p'week
	-	-	- •	91	1,993		26 Rural Letter Carriers	14 s.	- 1 e.	796/. p'ann 18s.p'week
	-	-		- •	471		(Half of Wages charged to Telep	grapha.)	-	_
	-	-			272		Extra Allowances Weekly Allowances to Sub-Postmasters a	nd others for	Delivery, &c	
1	_	_			781		Medical Officer, 8 s. 6 d. for each man	n, estimated :	t 10 L per a	nnum.
				• .		Lisbura		16 ¢	1 s. 6 d.	26s.p'week 14s.p'week
							1 Night Porter			14s.p'week
	_	-			192		2 Letter Carriers at Sub-Offices - 13 Rural Letter Carriers	: :		0s.&9s.p'wk 371l. p'ann
	_	_		56	1,340		Extra Allowances Weekly Allowances to Sub-Postmaster	and others		6s. p' week
	_				183	Londonderry	1 First Class Clerk	100 l	5 <i>l</i> .	1301. p' anu
	-	-	-	•		Doddonielly	5 Second Class Clerks }	18	1 s. 6 d. {	30s.p'week
	-	-	• •	•	329		(one to rise to)			33s.p'week 10s.p'week
	-	-		• •	430			: :	: :	8s. p'week
	_	-			612		1 Stamper	14 8	6 d.	18s. p'week
	_	_			170		5 Letter Carriers 1 Auxiliary Letter Carrier	145	6 d.	18s. p'week 18s. p'week
	l				244		5 Ditto	: :1	· ·	5s. p'week 14s. p'week
	-	-		• -			10 Rural Letter Carriers Extra Allowances	[2791. p' ann
	-	-	•	•	231		Weekly Allowances to Sub-Postmasse			11sp'week ery, &c., 72
1	-	-		35	667		per annum. Medical Officer, 8 s. 6 d. for each man	, estimated a	t 87. per an	nu m.
1	ł					Lurgan	2 Letter Curriers	11	6 d.	14s.p'week
	ł				940	Ü	Allowance for Delivery at War- ingsford.			71. p' ann
	-	-	• •	•	348		8 Rural Letter Carriers			2321. p' ann
	-	- '	•	• •	484		Weekly Allowances to Sub-Postmaster	20 s	•	1 -
	-	-	• •		459	Mallow	2 Clerks	188	l s. l s.	33s.p'week 30s.p'week
	_	-			3 87		1 Letter Carrier		: :	13s p'week 10s.p'week
1	_	-		•. •	398		14 Rural Letter Carriers		: :	407/. p' ann 8s. p'weck
				71	1,761		Weekly Allowances to Sub-Postmaste	ers and other	s for Deliver	y, &c., 201 l
	_	_		•	296		per annum.	00.	1464	960
1	-	-	•	•		Newry	10. 0	20 s {	1 s. to 21s.	86s.p'week , and then by
	-	-	•		304			- 1		30s. p'week , and then by
	l							16 s{ 12 s		26s. p'week
	_	_		25	1,216		1 Boy Sorter			10s.p'week
1	_	_			290		1 Porter 1 Letter Carrier at Sub-Office	: :	: :	lbs.p'week l3s.p'week
	-	-					8 Rural Letter Carriers Extra Allowances	: :1		235/. p' ann 8s. p'week
	-	-		• •	87		Weekly Allowances to Sub-Postmaste per annum.	rs and others	for Deliver	ry, &c., 391
				٠	•		Medical Officer, 8s. 6 d. for each man	, estimated	at 5 l. per a	nnum.
1	_	_			201	Omagh	1 Clerk	16 s.	1 s.	26s.p'week
	_	_			406		1 Letter Carrier 1 Railway Messenger		- :	lâs p'week
1	_	_			329		1 Letter Carrier at Sub-Office - 9 Rural Letter Carriers -	: :	:	10s. p'week 273l. p'ann
	-	•	•					 	for Delivery	13L p'ann
1							Meekiy Allowances to Sub-Lostingster	e eing verkers i	OUT DELIVERY,	wc., 2201. pe

POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1880-continued.

								SALA	RIE	10, S AND	WAG	e s.		. 11.	12.	13.	14.
POS	Т	то	w n	s.	-	Post-		etmasters and Receivers.	M	rks and edical cers, &c.	Mea Letter Rural Let and A to Posts	Stampers, engers, carriers, ter Carriers, llowances masters for ery, &	Incidental Salaries, and Wages of Substitutes.	for Assist- ance.	Travel-	Poundage on Sale of Postage Stamps.	Rent.
							No.	Amount.	No.	Amount.	No.	Amount.	oubstitutes.			J	
						£.		£.		£.		£.	£.	£.	£.	£.	£.
Bro	ugh	forw	ard -		-	9,792	1,574	12,016	79	5,592	859	38,093		3,337	-	705	139
ortadown	-	•	•	•	-	140	38	275	1	55	18	581		50	-	1	-
ortarlingto	n -	•	•	•	-	*60	4	87	-	-	7	194		30	-	7	-
ueenstown				•	-	100	1	3	1	83	4	175		30	-	-	-
athdrum			•	-		50	8	52	i :	-	2	180		20	-	5	40
loecommon			-	-		60	11	70	<u> </u>	-	5	200		40	-	9	-
loscrea -				•	-	100	18	143	: -	-	9	545		45	-	11	-
kibbereen					_	55	11	53	-	-	3	112		25	-	9	_
ligo -		,	•		_	120	11	60	! -	-	7	271		80	-	1	_
trabane -		•			-	150	42	344	-	_	10	470		85	-	5	_
winford					-	60	6	89	-	-	2	106	-	35	-	4	-
allow -			_			†52	2	14	_	_	1	98		_	_	4	-
emplemore			•			70	7	47	_	_	5	189		40	-	8	-
homastowi			-	-		55	6	43	_	_	6	269		30	-	5	-
hurles -			-			105	22	189	-	-	9	411		65	-	2	-
ipperary		-	-			105	10	35	_	-	8	366		60	-	2	-
rales -		•	-		-	. 132	15	84	_	_	9	366		70	<u>-</u>	ı	-
luam -		•	-	-	-	‡107	9	74	_	-	5	157		50	-	12	-
'ullamore			•	•		70	111	79	-	-	4	202		30	-	10	-
irginia -		-	-		-	55	11	70	_		5	245		12	-	4	_
Vaterford			_			225	16	136	4	192	18	790		30	_	2	20
Westpors		-	-			65	9		-	_	5	. 193		35	-	7	_
Wexford		•			-	122	14	i	_	-	6	264		80	_	8	_
Wicklow				-		65	5		_	_	7	206		25	_	l II	_
Coughal		_		_		70	3	18	_	_	4	138		30	_	13	_
Pound Sub	₽Ŏ#	at I	done; nd Le	y Or	der Re-		-	-	-	-	-				-	1,350	-
ceiv For Ir		ntal l	Expe	nses	-		_	_	_	_	_		1,450	_	300		_
A 04 A1						11,985	1,864	-	85	5,922	1,018	44,821	1,450	4,384	300	2,191	199
Proba	ble i	Incre	180	-	-	200		400	-	-	_	1,200		150	_		-
	T	OTAL	в -	-	-	12,185	1,864	14,425	85	5,922	1,018	46,021	1,450	4,484	300	2,191	199
Sub-P	osta	naster	8	•	-	14,425	-	1	1		I	<u> </u>	<u> </u>	<u> </u>	<u> </u>		
Clerk		•	-	•	•	5,922	1										
E Letter	Ca.	rriers	, &c.	-	•	46,021											
び Incide	ental	Sala	ries	•	-	1,450											
1		L S	• -			80,003	_										

^{*} Including 10 l. 10 s. compensation for loss of Private Box and Bag Rents.
† Including 5 l. 5 s. compensation for loss of Private Box and Bag Rents, and 1 l. 10 s. for loss of Late Letter Fees.
‡ Including 17 l. 6 s. 8 d. compensation for loss of Private Box and Bag Rents.

Note. -For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sut. Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1880—continued.

1	,		(0.) 1 1.0								
15.	16.		17.	m							.
Water,			Incidental	Total Amount	Salarie	es of Cl	ierk:	s, Wages of Sorters, Letter Carriers, &	c. (at certain	Offices), in	Detail.
Fire In-	Fuel		Expenses (including	required for each							
surance,	and	Stationery.	Allowances to		[The.	Letter (Can	riers (including Auxiliaries) are su	pplied with (Iniform Clo	thing.
and	Light.		Postmasters for Office	for						•	• •
Tithes.	Light.		Expenses).	187 9 _80.	Town	18.		Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					i	`	i -
-	a .	æ.	1,298	70,972	Portadown	•	•	1 Clerk	16 %	18.	26s. p'week.
l								2 Letter Carriers	118	6 d.	!5s.p'week.
_	-	• •	44	1,146				1 Letter Carrier at Sub-Office -		• •	12s.p'week.
-	-			328				1 Ditto			8s.p'week.
l _	_	_	20	451				1 Ditto			6s.p'week.
_	-		20	40.				1 Railway Messenger	•	- •	15s.p'week.
-	-			307				7 Rural Letter Carriers			1851. p' ann.
-	_			. 379				Extra Allowances	• • •		14s.p'week.
	_		}	844				Weekly Allowances to Sub-Postmaste per annum.	ers and others	for Deliver	7, &c., 175 l.
_	_		•	011				P-1	,		
-	-			254	Queenstown	•	-	1 Clerk	25	1 s. 6 d ,	31s.p'week.
_	_		30	562				2 Letter Carriers	14	1 s.	18s.p'week-
1								1 Auxiliary Letter Carrier	;		12s.p'week.
-	-		21	1,075				1 Rural Letter Carrier			lls.p'week.
-	-			244				Extra Allowances			9s.p'week.
_	_			168	Sligo -			2 Letter Carriers	12 s	6 d .	14s. p' week.
			İ	•				1 Auxiliary Letter Carrier	12.		7s. p' week.
-	-	•	•	354				1 Railway Messenger			10e. p' week.
-	-		• •	402				3 Rural Letter Carriers			82/. p' ann.
-	-		26	798			1	Extra Allowances			l 6s. p' week.
_	_		17	585			١	Weekly Allowance to Sub-Postmaste	r for Delivery	, 31 <i>l</i> . per a	innum.
]					507 .						l
-	-		27	680	Waterford	•	1	1 Clerk	27 4.	1 s. 6 d.	35s. p' week.
-	-			400				2 Clerks	20 s] s.] s. 6 d.	24s. p' week. 30s. p' week.
-	-			391				1 Sorter	16 s	1 4.	20s. p' week.
							١	1 Stamper	14 s	1 .	18s. p' week.
-	-		•	386				4 Letter Carriers	14 s	1	18s. p'week.
-	_		45	1,440				1 Auxiliary Letter Carrier -		• -	10s. p' week.
_	_			342				8 Rural Letter Carriers			230 l. p' ann.
-	- !		•					2 Letter Carriers at Sub-Offices			10s. p' week.
-	- }		30	563			1	1 Auxiliary Carrier at Sub-Offices,			4 s. p' week.
-	-			345				1 July to 30 September. Extra Allowances			93 <i>l</i> . p' anu.
_	_		!	269				•			-
		-						Weekly Allowances to Sub-Postmaste per annum.	rs and others	IOL Delivery	, &c., 109 /.
-	-			1,350				Medical Officer, 8 s. 6 d. for each ma	n, estimated	at 8 % per a	num.
1 1	1	i	Ì		Wexford -	_		2 Letter Carriers	,,,	ادء	I @
1 1	40		40	1,831	wexiorg •	•	·	1 Auxiliary Letter Carrier -	12	6 d.	16s. p'wesk.
	40		1,598	86,866			ļ	3 Rural Letter Carriers			7s. p'week. 96 l. p'ann.
-	_		100	2,050				Allowance for Wall-box Collection (8	luadays) -		o. pann. d. p'week.
1	40		1,698	88,916				Weekly Allowances to Sub-Postmaste		for Deliver	y, &c., 67 L
1 1	•	- 1	2,0.0	,				per annum.			

POST OFFICE—continued.

Sub-Head (C.)—continued.

PROVINCIAL ESTABLISHMENTS IN SCOTLAND

					SALA	RIES	18. AND	WAGE	s.		19.	20.	21.	22.
POST TO) w n s.	-	Post-	8.	stmasters nd Receivers.	Clo Medica	erks, l Officers, &c.	Mea Letter Rural Le and A to Post	Stampers, sengers, Carriers, tter Carriers, llowances masters for ery, &c.	Incidental Salaries, and Wages of Substitutes	for Assist- ance	Travel-	Poundage on Sale of Postage Stamps.	Rent.
				No.	Amount,	No.	Amount.	No.	Amount.				-	
		Ì	£.		£.		£.		£.	£.	£.	£.	£.	£.
berdeen -		-}	400	94	954	17	1,577	64	3,536		-	-	159	-
berfeldy -		-	60	3	28	-	-	4	260		20	-	11	-
Lirdrie -		-	110	6	30	-	-	8	395		40	-	3	-
Mexandria -		-	60	5	54	-	-	3	286		20	-	11	-
Alloa		-	127	5	52	-	-	9	382	-	50	-	3	-
Annan -		- [85	5	18	-	-	8	326		40	-	14	-
Instruther -		-	55	7	89	-	-	4	238	-	10	-	7	-
Arbroath -			146	8	54	1	79	8	425		73	-	3	-
Ardgay -			40	9	59	-	-	3	187		10	-	6	-
Ardrossaa -			77	6	73	-	-	5	302		50	-	14	_
Auchterarder			55	4	22	-	-	6	265		20	-	8	-
Ayr			225	8	91	5	352	19	994		-	-	3	25
lyton	•		60	7	80	-	-	10	481		30	-	7	-
Banff	-		105	11	108	1	79	11	461		20	-	6	-
Bathgate -	-		70	9	94	-	-	5	367		25	-	10	-
Beauly	•	-	45	10	43	-	-	1	60		20	-	9	-
Beith	-		55	-	-	-	-	2	94		15	-	6	-
Biggar	-	. .	73	7	34	-	-	6	285		30	-	10	-
Blair Athéle -	•		40	2	12	-	-	1	101		-	-	5	-
Blairgowrie -	-		70	8	54	-	-	6	240	-	20	-	19	-
Brechin -	-		80	7	36	-	-	7	384		40	-	11	-
Bridge of Allan	-		60	-	-	-	-	3	136		30	-	15	-
Bridge of Earn	-		40	3	12	-	-	3	145		10	-	4	-
Broadford -	•		50	5	29	-	-	2	193		20	.	2	-
Burntisland -	-		75	1	10	-	-	2	126		27	-	10	-
Campbeltown	-		65	4	34	-			218		10	-	12	-
Carluke -	•		50	-	-	-	-	2	165		15	-	7	-
Castle Douglas	-	• •	101	17	173	-	-	7	438		40	-	16	-
Coatbridge -	-		145	2	11	-	-	6	320		80	-	1	-
Cockburnspath	•		20	2	13	-	-	2	132		-	-	2	-
Coldstream -	-		70	10	65	-	-	7	356		25	-	11	-
Craigellachie -	-		44	20	213	-	-	8	426		10	-	3	-
Carried for			2,758		1	-	-	-				-	-	-

Note.—For allowances to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—continued.

- Sub-Head (C.)—continued.

FOR THE YEAR ENDING 31 MARCH 1880.

23.	24.	25.	26.	1				•	
Water, Fire In- surance, and	Fuel and Light.	Stationery.	Incidental Rxpenses (including Allowance to Postmasters for	Total Amount required for each Establishment for	The Letter Con	Wages of Sorters, Letter Carriers, 8			
Tithes.			Office Expenses).	1879-80.	Towns.	Force.	Minimum.	Annual Increment.	Maximu
£.	£.	£.	£.	£.					<u> </u>
- [-		123	6,749	Aberdeen -	2 Clerks	120 /.	5 <i>l</i> .	160%.
- 1	_			379		2 Clerks	37 s. 26 s.	2 s. 1 s. 6 d.	44 s. 35 s.
- 1	-		3 0	608		6 Sorting Clerks, Lower Section 22 Letter Carriers	20 s.	1 s. 1 s.	25 s. 22 s.
_	_			431		Extra allowance to 4 Stampers, 1	. 6. d a week	each.	
_			27	641		1 Assistant Stamper 2 Suburban Letter Carriers, 16 s.	a week each	•	10 s.
_	~	_	21			Medical Officer, 8 s. 6 d. per man, 39 Rural Letter Carriers, and other	20 L (estimat	ted).	ar.
-	-			483		,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
-	-			399	A:3.:.				
-	-		40	820	Airdrie	2 Letter Carriers 1 Auxiliary Carrier	16 s.	1 8.	18 s. 9 s.
-	-			302		5 Rural Letter Carriers, &c., 277 l	. a year.		
-	_			516					
_ [_			370	Alloa	3 Letter Carriers 6 Rural Letter Carriers, &c., 2441.	14s.	1 .	18
_	_		47	1,737					
	_	_	- "	658	Arbroath	1 Clerk	18 s.	1	24 s. ; the
_	_	•		000				_	by 1s. 6. to 30s.
				-00		3 Letter Carriers 5 Rural Letter Carriers, &c., 2741.	16 s. a vear.	1 .	20 s.
_	-		17	796		5			
-	-		•	566	Ardrossan	2 Letter Carrier	16 s .	1 s.	18 s.
-	- 1		1	177		3 Rural Letter Carriers, &c., 211 l	. a year.		
-	-			170			}		
-	-			432	Auchterarder	2 Letter Carriers	12 s. ar.	6 d.	14 s.
-	-			158					
_	_			403	Ayr	l Clerk	90 <i>l</i> .	41.	110 &
_ [_			551		1 Clerk 2 Clerks	27 s. 18 s.	1 s. 6 d. 1 s. 6 d.	35 s. 25 s.
_	_			1		1 Boy Clerk	16 s.	10.	14 s. 20 s.
-	-			241		9 Letter Carriers 2 Auxiliary Letter Carriers, 8s. a w	reek each.		20 8.
- 1	-			211		Extra allowance to 3 Stampers, 2s. 8 Rural Letter Carriers, &c., 483 l.	a year.	i	
-	-			294		Medical Officer, 8 s. 6 d. per man, 1	lO l. (estimate	ed).	
-	-			248	Dan#	1.01	18 s.	1 s. 6 d.	30 s .
- 1		`	1	1	Banff	1 Clerk	10.	10.00.	00 6.
-	-			339	Bathgate	1 Letter Carrier	16 s.	1 8.	18 .
-	-			237		4 Rural Letter Carriers, &c., 3201.	a year.	}	
_	_			768					
_	_		35	592	Brechin	2 Letter Carriers 5 Rural Letter Carriers, &c., 300 l.	14 s. a year.	6 d.	16 s.
_	_			167		!		ļ	
-	_		ŀ		Bridge of Allau -	2 Letter Carriers	16 s.	1 0.	18 2.
-	-			527		1 Rural Letter Carrier, &c., 42 l. a	year.	1	
-			-	696			_		
			319	21,666	Coatbridge	4 Letter Carriers 2 Rural Letter Carrers, &c., 116 L	18 s. R vear.	1 s.	20 s.
- [-	-		,500			,	ľ	

o.1—VIII.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—continued.

					,	SALAI	RIES	18. 3 AND	WAG	RS.		19.	20.	21.	22.
POST T	o w :	n 8.		Post-	Sub-Po	stmasters and Receivers.	C Medica	lerks, al Officers,	Sorters Mes Letter Rural Le and A to Post	Stampers, sengers, Carriers, tter Carriers, llowances masters for very, &c.	Incidental Salaries, and Wages of	Allowance for Assist-	Travel-	Poundage on Sale of Postage Stamps.	Ren
					No.	Amount.	No.	Amount.	No.	Amount.	Substitutes	1		Stampe.	
				£.		£.		£.		£.	£.	£.	£.	£,	£.
Brought for	ward	• -	-	2,758	285	2,545	24	2,087	238	12,724		. 800	-	408	25
Crieff	-	•	-	106	· 8	71	1	55	7	342		20	-	23	-
Cumnock (Old)	-	•	-	80	6	63	-	-	10	472		30	-	8	-
Cupar Angus -	•	•	•	60	3	34	-	-	. 5	182		20	-	8	-
Cupar Fife -	-	-	-	98	12	63	-	-	10	440		65	-	3	-
Currie	-	-	-	45	5	60	-	-	4	252		-	-	4	-
Dalbeattie -	-	-	-	70	8	61	-	-	3	188		20	_	11	_
Dalkeith -	-	•	-	80	12	113	-	-	10	554		40	-	19	_
Dalmally -	-	-	-	50	2	19	-	-	1	103		-	-	3	-
Dairy	~	•	•	50	-	-	-	-	2	119		15	-	6	-
Denny	•	-	-	55	4	25	-	-	5	218		15	-	6	-
Dingwall -	-	-	-	114	27	282	1	71	5	452		20	_	4	-
Drem	-	•	-	30	4	34	-	-	4	151		10	-	4	-
Dumbarton -	7	-	-	80	2	64	-	_	5	235		40	-	18	_
Dumfries -	-	-	-	223	25	135	5	403	24	1,340		37	-	10	-
Ounbar -	-	-	•	81	3	21		-	4	210		30	-	14	-
Dunblane -	•	-	-	56	_	-	-	-	2	93		10	-	6	-
Dundee -	-	-	-	270	24	276	11	1,025	45	2,458		_	-	129	-
Dunfermline •	•	•	-	160	13	101	1	59	12	608		80	-	3	-
Dunkeld -	•	-	•	60	9	53	-	-	8	344		30	-	9	-
Dunoon -	-	•	-	80	-	-	_	-	3	140		30	-	15	-
Dunse - ~	-	-	•	75	3	21	-	-	5	341		20	-	14	-
Ecclefechan -	•	-	•	40	4	18	_	_	5	239		15	_	5	_
Elgin	-	•	-	150	9	94	_	_	7	402		91	_	1	_
Ellon	•	-	-	50	7	37	-	-	4	254		20	-	10	-
Falkirk -	_	•		195	14	150	1	71	13	676		16			
ochabers -	_		_	50	9	117	-	_	6	322		16	-	3	••
ordoun -	_		:	40	6	63	_	_	4	201		30	-	6	-
orfar	-	-		120	10	47	-		7	309		16	-	3	-
Forres	_	-	_	80	10	47	ļ	_	8	399		45	-	3	-
ort George Stat	ion	-	_	36	3	32	_		1	1	-	40	-	19	-
ort William	-			100	25	194	_	_	12	713		-	_	2	1
raserburgh -	•	-	-	60	4	30	_	-	5	219		50 25	-	16 16	-
alashiels -	_	_		120		.			•-						
irvan -	_			70	9	74 50	-	-	10	497	• -	70	-	1	-
	_	•	-		6		_		6	323	 	30		11	
Carried forw	rard	• •	-	5,72 6	571	5,002	44	3,771	500	26,606		1,780	_	821	26

Note.—For allowances to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.)Provincial Establishments in Scotland, for the Year ending 31 March 1880—continued.

	23. Water,	24.	25.	26. Incidental Expenses	Total Amount		of Cle	rks,	Wages of Sorters, Letter Carriers, 8	cc. (at certai	n Offices), i	in Detail.
	Fire Insurance,	Fuel and	Stationer	(including	each Establishment	[The]	Seller	Car	riers (including Auxiliaries) are sup	plied with U	niform Clot	thing.]
	and Tithes.	Light.		Office Expenses).	for 1879-80.	Town	8		Force.	Minimum.	Annual Increment.	Maximum
	£.	£.	£.	£.	£.							
	-	-		319	21,666					٠		
] -	-		26	637	Crieff -	-	-	1 Clerk 2 Letter Carrier	16 s.	1 8.	26 s.
	-	-			653				2 Letter Carrier 5 Rural Letter Carriers, &c., 261 l.	14 s. a year.	6 d.	16 s.
	-	-		-	304							
	-	-	• •	26	695	Cupar Fife	-	•	2 Letter Carriers	14.	6 d.	16
	-	-			361				8 Rural Letter Carriers, &c., 356 L	a year.		ĺ
	_	_			350	Dalkeith	-	-	2 Letter Carriers	16 s	1 s.	18
		_			806				8 Rural Letter Carriers, &c., 460 L	a year.		
	_	_			175	Dingwall			1 Clark	,,,	1.64	99.
	_	_			190	Ding wan	-		1 Clerk	18 s.	1 s. 6 d.	28 s.
	_	_			319	Dumbarton	_		9 Latter Comiens	10.		18 s,
	_	_		16	959	Dumbarcon			2 Letter Carriers 1 Auxiliary Letter Carrier 2 Rural Letter Carriers, &c., 126 L	16 s.	- 1 s. 	68.
	_	_			229				2 Rursi Letter Carriers, &c., 120 t	a year.		
	_	_			437	Dumfries		_	1 Clerk	90 %.	4 <i>l</i> .	110 <i>7</i> .
	_			92	2,240	Dumino	_	_	4 Clerks 7 Letter Carriers	18 s. 16 s.	1 s. 6 d. 1 s.	33 s. 20 s.
	_	-			356				l Auxiliary Letter Carrier			8 e. 22 e.
	-	_			165				15 Rural Letter Carriers, &c., 908 Medical Officer, 8 s. 6 d. per man, 1			22.
	_	-		80	4,238				Medical Officer, 6 s. o a. per man, 1	z (estimat	eu).	
	_	-		50	1,061	Dundee -		_	1 Clerk	120 <i>l</i> .	5 <i>l</i> .	160 L
	-	-			496	Duniou			2 Clerks	37 s. 27 s.	2 s. 1 s. 6 d.	44 s. 35 s.
	-	-			265				4 Ditto 26 Letter Carriers	20 s. 18 s.	1 s. 1 s. 1 s.	25 s. 22 s.
ĺ	-	-			471				1 Mail Messenger Extra Allowance to 2 Stampers, 1 s	[26s. 10 d.
									5 S. O. Letter Carriers 13 Rural Letter Carriers, &c., 683	16 s.	1 s.	18 s.
	-	-			317				Medical Officer, 8 s. 6 d. per man, 2	0 L (estimat	ed).	
	-	-		49	787							
	-	-		-	371	Dunfermline	•	-	1 Clerk 4 Letter Carriers 8 Rural Letter Carriers, &c., 402 l.	18 s. 16 s. a year.	1 s. 6 d. 1 s.	26s. 20s.
	_	_		50	1,101							
	.	_			525	Elgin -	-	-	2 Letter Carriers	16 s.	. 1 <i>s</i> .	18
	_	_			323				1 Auxiliary Letter Carrier - 4 Rural Letter Carriers, &c., 290 L	a year.		7 8.
	_	_		24	548							
	_	-			578	Falkirk -	-	-	1 Clerk	18 s.	1 s. 6 d.	28 s.
	-	_		-	164				4 Letter Carriers Extra Allowance to Stamper,	16 s. 1s. 6 d. a w	ls. eck.	18
	_	-			1,073				1 Auxiliary Letter Carrier 8 Rural Letter Carriers, &c., 466 l.	a year.	• •	8 s.
	-	-			350							1
	_	_	•	38	800	Forfar -	•	-	2 Letter Carriers 5 Rural Letter Carriers, &c., 228	14 s.	1 <i>s.</i>	18 3.
	_	_			492							
				-		Galashiels	-	-	3 Letter Carriers 7 Rural Letter Carriers, &c., 356	16 s.	1 8.	18 2.
	-	-	-	770	44,502				, acutal actives Cassides, Geo., 900 f	_ year.		1
•	'	_viii		•	•				1	,	T	1

o.1-VIII.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—continued.

			SALA	RIES	18. A N D		3 S.		19.	20.	21.	22.
POST TOWNS.	Post-		estmasters and Receivers.	C) Medica	lerks, d Officers, &c.		, Stampers, sengers, r Carriers, etter Carriers, llowances masters for yery, &c.	Incidental Salaries, and Wages of	Allowance for Assist-	Travel-	Poundage on Sale of Postage	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.	ance.		Stamps.	
Brought forward	£. 5,726	571	£. 5,002	44	£. 3,771	500	£. 26,606	£.	£. 1,780	£.	£. 821	£ 26
Glasgow	900	91	1,309	148	13,142	298	17,912		-	-	62	482
Golspie	60	7	96	-	-	2	162		30		6	-
Greenock	463	52	631	16	1,240	55	2,704		-	-	13	-
Grangemouth	45	-	-	-	-	2	97		10	-	10	-
Haddington	60	4	31	-	-	9	392		26	-	20	-
Hamilton	120	7	70	1	71	8	612		30	-	1	-
Hawick	148	9	54	1	55	11	511		32	-	2	-
Helensburgh	100	4	38	-	-	10	480		70	-	1	-
Hently	80	8	61	-	-	7	326		40	-	12	-
Inech	40	7	40	_	-	5	170		10	-	5	-
Inversery	60	5	38	-	-	3	165		15	-	8	-
Carried forward -	7,802	. 765	7,370	210	18,279	910	50,137		2,043	-	961	508

Note.—For allowances to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

Digitized by

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in Scotland, for the Year ending 31 March 1880—continued.

T	23.	24.	25.	26.	1 .					
W	ater, Fire	Fuel		Incidental Expenses (including	Total Amount required for each	Salaries of Clerks,	Wages of Sorters, Letter Carriers, &c	. (at certain	Offices), in	Detail.
ı	ance,	and	Stationery.	Allowance to Postmasters	Establishment	[The Letter Car	riers (including Auxiliaries) are supp	olied with U	niform Clot	hing.]
	ind thes.	Light.		for Office Expenses).	for 1879–80.	Towns.	Force.	Minimum.	Annual Increment.	Maximum
	£	£.	£.	£.	£.					
1	-	-		770	44,502	Glasgow	1 Chief Clerk	350 /.	15 <i>1</i> .	450 L
	-	-			33,807		2 Principal Clerks	290 l. 240 l. 170 l. 110 l.	10 l. 10 l. 10 l. 7 l. 10s.	3301. 270 L 230 L 160 L
				! ! !			19 Sorting Clerks, First Class - 27 Ditto, Second ditto 38 Ditto, Third ditto	37 s. 29 s. 20 s.	2 s. 2 s. 1 s. 6 d.	44 e. 36 e. 28 e.
	-	-			354		2 Sorting Clerks, Probationers, 18 1 Clerk, R. L. B 1 Ditto ,, (Female) - 2 Ditto ditto -	s. a week ea 37 s. 22 s. 14 s.	ch. 2 s. 1 s. 1 s.	44 s. 27 s. 21 s.
	_	_		82	5,183		Risk 'Allowances for 8 Sorting Cl 13 Boy Sorters, 14 s. a week each. 22 Female Clerks at Branch Offices			27 e.
			_	62	3,133		1 - Ditto ditto 5 - Ditto ditto 4 - Ditto ditto 1 - Ditto ditto	16 s. 16 s. 14 s.	1 s. 6 d. 1 s. 1 s.	23 s. 6 d. 25 s. 20 s. 21 s.
	_	_			162			0 s. to 12 s. 10 s.	1 s. 1 s.	21 s. 14 s.
							*One-third of wages of these clerks Half charged to Telegraph Account I Inspector of Letter Carriers - 5 Assistant ditto - 208 Letter Carriers -	140 l. 80 l. 18 s.	10 l. 7 l. 10 s. 1 s.	230 L 135 l. 24 s. : and
							Temporary Allowance to 156 Lette	after r Carriers (F	l 10 ye ars' Present hold	ervice, 264 lers) of 24
	-	-			529		a week each. 1 Labourer 3 Watchmen (Police), 24 s. a week 3 Female Servants, one at 14 s. a w		ls. 2s. a week	20 s.
							1 Bag Messenger, 14 s. a week. 2 Boy Porters, 10 s.a week each. 15 Auxiliary Letter Carriers at 8 s. 7 Sub-Office Letter Carriers	1		24 .
	-	-		20	924		21 - ditto - ditto Allowance to 15 Stampers, 3 s. a w Medical Officer, 8 s. 6 d. per sanum	18 s. eek each. for each per	l s. son, 145 <i>l</i> . (22 s.
							37 Rural Letter Carriers, &c., 2,57	8 L a year.		
	-	-		70	872	Greenock	1 Clerk	120 l. 37 s. 27 s.	5 l. 2 s. 1 s. 6 d.	160 L 44 s. 35 s.
					·	.	6 Ditto 3 Boy Clerks, at 14 s. a week each. 19 Letter Carriers Extra Allowance to Two Stampers, 1	20 s. 18 s.	ls.	25 s. 22 s.
	-	-	• •	42	731		1 Mail Messenger - 14 Auxiliary Letter Carriers, 7s. a. Medical Officer, 8s. 6d. per man, 21 Rural Letter Carriers, &c., 1,338	18 s. week each. 17 l. (estimat	1.	22 .
	-	_			519	Haddington	2 Letter Carriers 7 Rural Letter Carriers, 298 l. a yes	16 s.	1 s.	18 s.
	-	-		<u>.</u> .	2 65	Hamilton	1 Clerk 3 Letter Carriers 1 Auxiliary ditto at 12s. a week. 4 Rural Letter Carrers, &c., 440 l.	18s. 16s.	1 s. 6 d. 1 s.	28 s. 18 s.
	_	-	-		. 286	Hawick	1 Clerk 3 Letter Carriers 8 Rural Letter Carriers, &c., 371 l.	18 s. 16 s. a year.	1 s. 6 d. 1 s.	30 s. 18 s.
_					00.007	Helensburgh	4 Letter Carriers 2 Auxiliary Letter Carriers 7 s. a w		1 s.	18 2.
	-	-		984	88,084		4 Rural Letter Carriers, &c., 256 l.	a year.		

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—continued.

			SALA	RIES	18. S AND	WAGI	E S.		19.	20.	21.	22.
POST TOWNS.	Post-		ostmusters and Receivers.		lerks, al Officers, &c.	Mes Letter Rural Le and A to Post	Stampers, sengers, Carriers, tter Carriers, llowances masters for very, &c.	Incidental Salaries, and Wages of	Allowance for Assist-	Travel-	Poundage on Sale of Postage Stamps.	Rent
		No.	Amount.	No.	Amount.	No.	Amount.	Substitutes	ance.		Stamps.	
	£.	705	£.	910	£.	010	£.	£.	£.	£.	£.	£.
Brought forward -	7,802	765 46	7,370	210 12	18,279	910	50,137		2,043	-	961	50
nverness	310 50	2	457 8	12	864	22	1,268 118	• •		-	5 7	_
nverury ·	75	2	37	_		5	249		20	! -	111	
TAITHE			,				243	• •	. 30	-		
edburgh	- 80	3	19	-	-	9	342	• •	, 30	-	15	-
ohnstone	- 1 70	3	24	! -	-	3	193		20	-	14	-
Keith	80	5	24	_	_	5	215		40		11	_
Kelso	120	9	57	1	79	14	620		40	_	7	
Cilmarnock	233	14	144	4	308	26	1,161		30	! _	5	:
Lingussie	_ 62	9	106	! _	_	3	204		15	_	11	
Linross	- 62	7	53	-	-	6	298		1 19	_	8] .
Cirkeaidy	- 166	13	182	3	144	13	729		_	_	3	
Kirkeudbright	- 60	5	21	, -	-	3	203		25	_	10	
Kirkwall	- 70	25	179	-	-	7	391		30	-	9	.
Cirriemuir	- 60	2	9	_	-	6	283		20	_	12	
adybank	- 74	10	128	_	_	1 .	275		1	!	6	
airg	- 50	9	54	-		3	123	• •	25	-	5	-
anark	- 125	22	214			16	887		15	_	5	
angholm	- 40	4	27	-	_	6	303		70	-	12	
asswade	- 40	5	89	_	_	8	437	• •	10	_	9	
Laurencekirk	- 54	3	18	1 -	_	5	195		15	_	5	
erwick	- 169	29	139	_	-	12	267		45		16	Ι.
Leven	- 65	6	82	-	_	6	263		20	_	8	
Linlithgow	- 70	5	64	_	_	7	347	- •	25	_	10	١.
ochalsh	- 50	5	28	-	_	3	162		15	-	3	-
Lochgilphead	- 55	10	81	<u> </u>	-	4	255		20	-	7	ĺ.
Lochmaddy	- 40	9	39	-	-	4	175		12	-	2	۱ .
Lockerby	- 80	, 8	44	-	-	12	500		30	-	14	-
Markinch	- 45	3	. 57	_		3	147		20	ı	, 6	
Mauchline	- 40	6	53	-	_	3	253	1	15	-	5	
Maybole	75	6	41	! _	-	5	298		30	1 _	10	
feigle	- 48	4	34	_		6	279		5		4	
delrase	- 85	9	110	_	_	8	499		30	! _	16	-
fidcalder	- 30	9	1111	1 -	_	6	497		10		5	١.
fintlaw	- 53	5	26	_	-	3	108		10	-	4	-
Moffat	- 80	2	8	· -		5	206		30	-	18	-
Iontrose	- 168	6	47	1	58	7	364	,	64		3	:
Motherwell	- 98	9	123	<u> </u>	-	8	497		30	-	13	-
Jurrayfield	- 35	1	14	-	-	4	210	:	-	-	2	-
fusselburgh	- 60	-		-	-	5	243		40	-	13	-
airn	- 60	4	19	_	_	6	218	!	30	_	14	_
ewburgh (Fife)	- 40	2	17	-	_	3	109	,	15	_	4	
ewton Stewart	- 100	17	230	_	-	11	717		40	_	3	-
oblehouse	- 20	5	39	-	_	1	115		-	_	3	_
orth Berwick	- 60		! 3	-	-	3	144		20	_	15	_
	- 100	18	214				1	1		} 		
)ban		i		_	_	10	542	:	70	-	1	-
aisley	- 234	10	112	5	34	21	968	. •	-	<u> </u>	3	-
'œbles	- 60	3	48	-	-	5	369		30	<u> </u>	15	_

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

Digitized by

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—continued.

1	T -	1	1	7	1	TILAND, for the Year ending 8	I March 1	1880— <i>con</i>	tinued.
23.	24.	25.	26.	Total Amount		_	-		
Water, Fire	Fuel	1	Incidental Expenses	required for	The second of Cicial	, Wages of Sorters, Letter Carriers, &	kc. (at certai	n Offices), i	n Detail.
In-	, rua		(including	each			•		
surance,	and	Stationery.	Allowance to Postmasters	Establishment	[The Letter Ca	rriers (including Auxiliaries) are sup	plied with U	Iniform Clos	hing.
and	Light.	İ	for	for		1	,——		
Tithes.	2.6		Office Expenses).	1879-80.	Towns.	Force.	Minimum.	Annual	
		<u> </u>				rorce.	Minimum.	Increment.	Maximum
£.	£.	£.	£.	£.					1
-	-		984	88,084					
-	_		48	2,952	Inverness	1 Clerk	1107	g ,	
-	-			203		3 Sorting Clerks	110 <i>l</i> . 27 s .	5 l. 1 s. 6 d.	140 35 s.
-	-			402		7 Ditto - 1 Assistant in Highland Sorting C	18 s.	1 0.	25 s.
				100		Allowance for Sorting, 14 s. a wee	k.	1	l
_	_			486		1 Sorter, in Summer	16 s.	1 s.	20 s. 14 s.
_			•	321		1 Auxiliary Letter Carrier 1 Extra Allowance to Stamper, 2			6s.
-	-			370		12 Rural Letter Carriers, &c., 808	La vent.		
-	-		38	961		Medical Officer, 8 s. 6 d. per man,	12 l. (estima	ated).	
	-		43	1,994					
-	-			398	Irvine	2 Letter Carriers	16 s.	1 s.	18 s.
-	-	• •	-	440		3 Rural Letter Carriers, &c., 155	a year.		1
-	-	-	33	1,257					1
-	-		• •	319	Kelso	1 Clerk	18 s.	1 s. 6 d,	30 s.
-	-	• •		679		12 Rural Letter Carriers, 529% a	16 s. year.	1 s.	18 .
-	-		•	384			,		
-	-			508	Kilmarnock	1 Clerk	00.7		
-	-			247		3 Clerks -	90 l. 18 s.	4 l. 1 s. 6 d.	110 L 33 s.
-	-		25	1,326		7 Letter Carriers 4 Auxiliary ditto, at 8 s. a week e	16 s.	l s.	20 .
-	-		• -	392		EXTRA Allowance to 3 Stampers 1 a	Rd a	each.	
-	-	-		585	·	15 Rural Letter Carriers, &c., 722 Medical Officer, 8 s. 6 d. per man,	ん a year. lOL (estimat	od/	
-	-		•	287		,		ou _j ,	
-	-			636	Kirkcaldy	1 Clerk	18 4.		
-	-	• •	• •	438	•	2 Assistants, 21 s. and 11 s. a week		I s.	28 s.
-	-	• •	• •	516		7 Rural Letter Carriers, &c., 446	16 s.	1	20 s.
-	-		• •	258					
-	-		• •	418	Linlithgow	2 Letter Carriers	14 s.	6 d .	16
_	-		•	268 608		5 Rural Letter Carriers, 264 l. a yes	ur.		
-	-		•	000					
-	-	-		275	Montrose	1 Clerk 4 Letter Carriers	16 s.	1 s.	28 a.
-	-	- -		3 66		3 Rural Letter Carriers, &c., 171 l.	16s.	1 s.	20 .
-	-			454		,,	-,		
-	-	• •		370	Motherwell	2 Letter Carriers	16 s.		
-	-	• •		740		6 Rural Letter Carriers, &c., 408 L.	a year.	1 s.	18 s.
-	-		•	653					
-	-		•	181	Musselburgh	3 Letter Carriers	16 .	1 s.	18 <i>s</i> .
_	-		24	342 778		2 Rural Letter Carriers, &c., 102 l	a year.		
_	-		-	778 761				ı	
_	_		_ [261	Newton Stewart -	2 Letter Carriers 9 Rural Letter Carriers, &c., 634 l.	14 s.	10.	15 e.
	_			356			- year.		
-		_	-		Paisley	1 Clerk	00.5		
-	-	-		361	- mosey	3 Clerks	90 <i>l</i> . 18 s.	4 L 1 s. 6 d.	110 L
-	-		•	185		1 Boy Clerk at 7 s. a week. 7 Letter Carriers	16.	_	33 <i>e</i> .
-	-		25	1,115		Extra Allowance to 2 Stampers 2	16s. . a week cac	ıls.	20 <i>s.</i>
-	-			177		8 Auxiliary Letter Carriers 2171		- 1	
-	-		1	242		O Murai Letter Carriers, &c., 350 / a	wase	- 1	
-	-		36	963		Medical Officer, 8 s. 6 d. per man, 1	2 L (estimate	ed).	
		ł			Dushlee	• • • • • • • • • • • • • • • • • • • •	1		
-	-		58		Peebles	1 Letter Carrier 1 Auxiliary Letter Carrier	16 .	1 0.	18
				522		3 Rural Letter Carriers, &c., 3011.	year.		8 .
-	-		1,314	116,614		1	i		
	*****		1	· !	.		1		
0.1-	VIII.				M			-	_T
							//	0.00	

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in Scotland, for the Year ending 31 March 1880 - continued.

			SALA	RIE	18. 8 AND	WA(3 E S.		19.	20.	21.	25
POST TOWNS.	Post-		ostmasters and Receivers.	Medic	Clerks, cal Officers, &c.	Lett Rural L and to Pos	s, Stampers, usengers, er Carriers, etter Carriers, Allowances stmasters for ivery, &c.	Incidental Salaries, and Wages of	for Assist-	Travel-	Poundage on Sale of Postage Stamps. £. 1,348 7	Res
		No.	Amount.	No.	Amount.	No.	Amount.	Substitutes.	ance.		stamps.	
Brought forward	£. 11,703	1,155	£. 11,003	236	£. 20,072	1,246	£. 67,383	£	£. 3,163	£. -	i	£.
Pennycuick	40	2	16	-	i -	3	201		10	_	7	-
'erth	220	32	303	4	350	30	1,545		42	-	17	_
eterhead	105	3	17	-	-	4	238		45	-	1	_
Pitlochry	70	8	50	_	-	2	144		30	_	15	_
ort Glasgow	85	1	5	_	_	3	204		35	_	11	_
Portobello	80	2	18	_	_	4	262		20	_	17	_
ortree	70	15	129	_	_	5	166	_	50	_		
restonkirk	35	4	23	-	-	3	130		10	-	_	-
othesay	85	3	19	-	-	6	277		60	-	27	-
t. Andrew's	121	7	63	_	-	6	287		50	-	1	_
alteoats	50	1	18	_	-	2	120		15	-	6	-
olkirk	70	5	25	-	-	9	380	·	40	-	16	-
outh Queensferry	40	5	52	_	-	1.	187		-	-	8	-
tirling	247	38	404	6	417	31	1,699		-	-	10	50
conehaven	88	5	17	-	-	4	212		20	-	10	-
tornoway	68-	11	48	_	-	3	253		30	-	, 8	-
tranraer	90	12	137	-	-	6	363		30	-	2	-
ain	50	1	7	-	-	2	76		36	-	7	-
hornhill	60	6	38	-	- !	9	412		25	-	9	-
nurso	115	21	108	-	-	7	425		50	-	3	-
ranent	35	6	64	-		3	298		15	-	5	-
roon	32	-	-	-	j - ,	1	106		20	-	7	-
arriff	65	7	87	-	- :	7	367		30	-	12	-
ick	90	17	125	_	_	4	313		40	_	19	
ishaw	80	2	22	-	-	3	223	- <u>-</u> ;	30	-	12	
Poundage at the Money Order Sub offices	-	_		_	_	_			_	_	1,800	_
Incidental Payments -	-	-	-	-	-	-		2,650	-	185		-
	13,794	1,369	12,748	246	20,839	1,404	76,271	2,650	3,896	185	3,390*	678
Add, for probable Increase	300	-	-	-	500	-	1,000		100	-		-
TOTALS Sub-Postmasters, &c	12,748	1,369	12,748	246	21,339	1,404	77,271	2,650	3,996	185	3,390*	678
Clerks, &c Sorters, &c Incidental Salaries, &c TOTAL SALARIES	21,339 77,271 2,650	No	te.—For a	llowan	ce to Posta			1 /. per cent. Telegraph d	uty, see th	e Estimat	e for the Pos	ra)

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

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POST OFFICE-(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880-continued.

Record Fire Fuel Insurance, and and and Light. Stationery Stationery Collice Repeases Collice			
Fire Insurance, and and and Tithes. Italians It		. (at certain Offices), in Detail.	Wages of Sorters, Letter Carriers, &co
Tithes. Light Supenses). 1879-80. Towns. £. £. £. £. £. £. £		plied with Uniform Clothing.]	riers (including Auxiliaries) are sup
1,314 116,614 Perth 1 50 2,527 17 423 309 397 397 420 468 205 205 206 331 331 50 2,877 50 2,877 50 2,877 10 417 347 10 417 544 176 176 15 180 15 180 15 180 15 180 180 20 370 1 80 3,306		Minimum. Annual Maximum	. Force.
1,314 116,614 Perth 1 50 2,527 17 423 309 397 397 420 468 205 205 206 331 331 50 2,877 50 2,877 50 2,877 10 417 347 10 417 544 176 176 15 180 15 180 15 180 15 180 180 20 370 1 80 3,306	 		
	1		
		90 l. 4 l. 110 l. 20 s. 1 s. 24 s.	1 Clerk
17 423 309 340 397 397 397 205 205 205 205 206 331 331 331 347 347 10 417 347 10 417 28 650 176 16 140 176 15 180 151 15 180 151 15 180 367 367 367 1,800 20 370 1 80 3,306 - 20 370 1 1,606 136,450	1	then by 1 s. 6 d. to 33 s. a week. One to rise to 35 s. a week.	3 Clerks
17 423 309 340 397 397 397 205 205 397 397 397 397 397 397 309 397 309 309 309 307 397 309 309 309 309 309 309 309 309 309 309 309 309 309 309 309 300		14 s. 1 s. 18 s.	8 Letter Carriers 1 Travelling Sorter
		1214	3 Mail Porters, 26s. 10d., 24s., and 18 Rural Letter Carriers, &c., 930 l.
		k each	Allowance to 3 Stampers, 2 s. a weel Medical Officer, 8 s. 6 d. per man, 1
		or (estimated).	and the second of the second o
		14 s. 1 s. 18 s.	2 Letter Carriers
20 542 209 531 50 2,877 347 10 417 10 417 28 650 176 544 544 15 180 15 11 15 180 20 370 1 90 3,306 20 370 1 1,608 136,450		year.	2 Rural Letter Carriers, &c., 146 l. a
		18 s. 1 s. 20 s. 47 l. a year.	3 Letter Carriers Allowance for Rural Letter Carrier,
531 50 2,877 347 347 10 417 28 650 176 176 24 725 24 725 15 180 511 587 1,800 20 370 1 80 3,306 20 370 1 1,608 196,450	l		
	1		
		16 s. 6 d. 18 s. a year.	2 Letter Carriers 2 Rural Letter Carriers, &c., 173 L
St. Andrew's 3 I 3 I 3 I 3 I 3 I 3 I 3 I 3 I 3 I			
St. Andrew's 3 I 3 I 3 I 3 I 3 I 3 I 3 I 3 I 3 I			
10 417 28 650 176 544 24 725 15 180 15 180 587 587 587 1,800 20 370 1 80 3,306 20 370 1 1,608 136,450	1	12 s. 1 s. 16 s.	3 Letter Carriers
28		,	
24 725 24 725 15 180 15 180 511 587 367 1,800 20 370 1 80 3,306 20 370 1 1,608 136,450		16 s. 1 s. 18 s. 6 s.	
24 725 Selkirk 2 I 1 A 6 R			Weekly Allowances, 58 l. a year.
15 180 15 180 511 587 587 1,800 20 370 1 80 3,306 20 370 1 1,608 136,450			
15 180 511 587 587 367 1,800 20 370 1 80 3,306 20 370 1 1,608 136,450		16 s. 1 s. 18 s.	2 Letter Carriers
511 587 587 367 - 1,800 20 370 1 80 3,306 20 370 1 1,608 136,450		8 s.	1 Auxiliary Letter Carrier 6 Rural Letter Carriers, &c., 265 l.
587 367 1,800 20 370 1 80 3,306 20 370 1 1,608 136,450			
587 367 - 20 370 1 80 3,306 20 370 1 1,608 136,450			
		90 L 4L 110 L	1 Clerk
20 370 1 80 3,306 22 A Rat 5 Si 18 I Med 20 370 1 1,608 136,450	}	18 s. 1 s. 6 d. 33 s.	4 Clerks 1 Assistant Clerk, 14 s. a week
20 370 1 80 3,306 20 370 1 1,608 136,450		a week each.	6 Letter Carriers 2 Auxiliary Letter Carriers, 10 s. a we Extra Allowance to 3 Stampers, 2 s.
20 370 1 80 3,306 20 370 1 1,608 136,450		ar.	5 Sub-Office Letter Carriers, &c., 239 18 Rural Letter Carriers, 1,103 <i>1.</i> a ye
1 1 1 1 1 1		(estimated).	Medical Officer, 8 s. 6 d. per man, 8 l.
1 1 1 1 1 1	-		
		16 s. 1 s. 18 s. year.	1 Letter Carrier 2 Rural Letter Carriers, &c., 1761. a
20 370 1 1,708 138,450			

o.ı—VIII.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the Post Office Estimate for the Year ending 31st March 1880, page 562.

o.1—VIIL

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the Post Office Telegraphs Estimate for the Year ending 31st March 1880, page 606.

POST OFFICE TELEGRAPHS.

DISTRICT AND BRANCH POST OFFICES, AND LETTER RECEIVERS, LONDON

ABSTRACT OF SUB-HEAD (F.)

1879-80.

	Salaries, Wages, and Allowances additional to Salaries.	2. Travelling.	3.	A. Rates, Taxes, and Tithes on Premises.	5. Water and Fire Insurance.	Gas.	7. Land Tax.	Incidental Expenses, including Allogance for Rent and Office Expenses.	Totals.
DISTRICT AND BRANCH) POST OFFICES, LONDON	£. 60,179	£.	£. 8,812	£. 990	£. 200	£. 1,200	£.	£. 850	£.
LETTER RECEIVERS, LON-	7,966	-	-	-	-	-	-	44	8,010
Тотац £.	68,145	850	8,312	900	200	1,200	5	394	79,506

SUB-HEAD (F:)

	_					_														
				Maximum.	<u>.</u>	7008	1607.	130 %	90 %		65 7.	k; 14s. when fully to transmit public and 16s. when able sole charge of a			7 00%	le, 80% hy)% to 240%	120 /.	85 7.	30s. a wk.	24 *. ,,
				Annual Increment.		77.108.	57.	57.	57.		57.	is a week; 14s when fully competent to transmit public messages; and 16s when able to take sole charge of a			15 /. triennially.	he old scal	51.	51.	1 5. 8 4.	1 s. 6 d.
	;	PAY.		.mvminiM		150 7.	140 7.	1007.	707.		457.	12 s. a week competent messages; to take e	circuit.	rale).	807	paid on t-s, to 140 l.,	90 7	707.	25 8.	18 %.
ENDING 31st MARCH 1880,		SCALES OF		Force.		F	H	_ ţ _	*Telographists, 2nd Class (Male), including one	Telegraphist em- ployed for War Office	*Telegraphists, 3rd Class, (Male).	Probationary Telegra- phista (Male) -		Writer, 10d. per hour (Male).	(Writing Clerks (Male)	The present Clerks are paid on the old scale, 80% hy 71.10s. after two years, to 1401,, thence by 101, to 2401.	L L	Ĕ	*Telegraphists, 1st Class	
G 31		-					<u> </u>	4	2		<u>8</u>						9		<u> </u>	-1
				Точа.		Eastern Central	District				Treadury, 12 Feb. 1878, No. 2,324.	Treasury, November Schedule, 1878								
YEAR.				Total.	ધાં	17,878														
THE	øj.			Incidental Expenses.	ધ	•														
OR O	2			Land Tax.	બં	1														
DISTRICT, FOR	8			Gas.	ધ	•														
SIC.	40		rance.	want stiff bas rets W	ધ્યં	1														
ST	÷		thes on	Rates, Taxes, and Ti	બં															
	တ်	θψ	ot hear	Rent of Premises less Department.	અં	5,120														
DON	ભં			Travelling.	ધાં	,														
NO	1	<u> </u>	.160	Pay of Medical Office	ધાં	•														
3.—I			tance.	Allowance for Assist	બં	1														
PHS				Delivery.	બં	ı														
6POST OFFICE TELEGRAPHSLONDON		ty at	ilidianoq rai AtoV	door Work and Resp Offices at which the V provided for by the	બં	,														
ELE			.Themsi.	Allowance to Postmatic Labour and Responsibility which the Work is wh provided for by the Depa provided to Postmannes to Postmannes	ધ	8														
T E	i			Incidental Salaries a	બં															
FFIC		t of	gers nmis- 1, &c.	Cost for Year ending 31st March 1880.	બાં	903,														
T 0]		Total Number and Cost	Messengers and Commis- sionaires, &c.	Mumber of Mes- sengers.		*219 5,206														
POS		E per	niete.	31st March 1880.		7,452					•									
5		N TES	Telegraphists.	Number. Cost for Year ending		1 <u>80</u>														
			Ä	ស័ ស្តី ប រ ស ស ស	}	CENTRAL DIS-			ulti-version to the											
	1				1	KA81	# -						Dig	itiz	ed b	y C	000	glo	2	

173. "	8 s. a week; 12 s. when fully competent to transmit public messages; and, 14 s. when able to take sole charge of a circuit.	ts is pro-	1 s. 6 d. 50s. a wk. 1 s. 6 d. 45s. "	25r. "		and # 4. a r to 8 s. a	the Postal	278.a wk.	1307.	7 06	12s. a week; 14s. when fully connected to tenemit analic	messages; 16s, when able to take sole charge of a cl. cuit;	. G5 L	45s. a wk.	25 8. ,,	ers (4/4. a r to 8 s. a	eek after e year.	287 1.		99 s wk		182.64.	a week.	248. "
:	to transi and, 143.	legraphis Head A. 1	1 s. 6 d. 50s. a.v. 1 s. 6 d. 45s. ".	1.8.	week.	cets, ½ d.	ed for in	1 s .	51.	57.	; 14 s. w	16s. whe	, aiter a y 5 t.	1 s. 6 d.	1 8.	Messeng one year	74. a w	•		•		•		•
	а week; ompetent векадев; o take sole	these Tel	35.5.	16.8.	гэ, 15 г. а	d on Dock ie end of	ire provid	18.	100 /.	707.	. 8 Weck	essages;	5 /.	35.8	16 s.	3 Docket he end of	rising to			•		<u>.</u>		
		aries of l Estima			Messenge	g 139 pai gatth	senger and A. 1)	-			-13				<u>-</u>	icluding igat th	1), 68, 5. 8 Wee						د د	
"Telegraphists, 3rd Class (Female), including 4 Risk Allowances of 3s, each,	y Telegra emale)	* A portion of the salaries of these Telegraphists is provided in the Postal Estimates (Sub-Head A.1).	Inspector of Messengers Assistant Inspector of	Niessengers. Tube Attendants-	Overscers of Telegraph Messengers, 15 s. a week.	Messengers (including 139 paid on Dockets, $\frac{1}{2}d$, and $\frac{1}{4}d$, a message), $7s$, rising at the end of one year to $8s$, a week,	The wages of one Messenger are provided for in the Postal Estimates (Sub-Head A. 1).	Porters -	Telegrophists, 1st Class	(Male). Telegraphists, 2nd Class (Male).	Telegraphists, 3rd Class (Male). The salary	of two of these Telegraphists is provided for in the Postal	Estimates (Sub-Head A. 1)	Assistant Inspector of Boy Messengers.	Serjeant -	Messengers (Town), including 3 Docket Messengers (\$4d. a message), 7 a., rising at the end of one year to 8 s. a week.	Messengers (Suburban), 6 s., rising to 7 s. a week after six months, and to 8 s. a week at the end of one year.	Allowances to Commis-	iliary Letter Carriers for late delivery of	Telegrams.	ing Messengers, rang- ing from 3 s. to 12 s.	a week. Allowances for cleaning	30 C	Allowance for night duty.
7	49			*	=	00%		O1	6			18		-	_	8	88					- <u>`</u> -		· - –
								•	Eastern District	Treasury, 21 August 1878, No. 13,182.	• • ditto.	ditto.				Treasury, 31 August 1878, No. 13,785.	· • ditto.							
									5,233															
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	.Maximum.	130 / 90 /.	if publicable to able to a circuit	64. 30s. awk. 64. 24s [13]	rhen abl a circuit ar, by 1	40s.awk. a week. x months, 188 l. 12s.awk.	148. " 1807. 1807. 907. Sixth of a Seximates	nit publi n sble t n circuit nr.	65 l. 30e. a wk
	Annuel Increment.	5 ?. 5 ?. 5 ?. c; 14 8. wh	competent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence, after a year,	66 d. 18 s.		178. 1 s. 6 d. 1 year to 8 s. a geek after six	5 l. 5 l. 5 l. the Postal	competent to transmit public messages; 16s. when able to take sole charge of a circuit; and thence, after a ven;	3l.
	.mominiK	1001. 51. 130 / 701. 51. 901.	competent messages; take sole	457. 5 252. 18 183. 18 86. a week;	messages, and to take sole chance, and thence, and	a week to 17 s. S5. 1 s. S5. 1 s. End of one year to 7 s. a week a le year.	148. ". 148. ". 100 (. 51. 180 (. 50 (. 180 (. 51. 180 (. 50 (. 51. 180 (. 50 ()))))))))))))))))))))))	competent messages; take sole	45 /. 25 e.
SCALES OF PAY.	Force.	Telegraphists, 1st Class (Male) -	Telegraphists, 3rd Class (Male)	Telegraphists, 1st Class (Female) - Telegraphists, 2nd Class (Female) -	Telegraphists, 3rd Class (Female)	Assistant Inspector of Messengers - 35.c. 1s. 6 d. 40s.awk. Messengers (Town), 7s., rising at the end of one year to 8s. a week. Messengers (Suburban), 6s., rising to 7s. a week after aix months, and to 8s. a week at the end of one year. Allowances to Commissionaires and - 188 k. Auxiliary Letter Carriers for late delivery of Telegrams.	Allowances for cleaning offices, ranged ing from 1 s. 6 d. to 4 s. a week. Telegraphists, 1st Class (Male) - 100 l. 5 l. 50 l. Half of the wages of one of these Telegraphists, and one-sixth of a Risk Allowance of 3 s., are provided for in the Postal Estimates (S. 1. 100 l. 100 l. 10	ss (Male)	Telegraphist, 1st Class (Female) -
		91 60	69	- 9	2	34 34	Ø	=	
	Town.	Northern District Treasury, 21 August 1878, No. 13,182.	ditto.			IFR, No. 18,785.	North Western District, Tressory, 21 August 1879, No. 13, 182.	ditto.	
	.льтоТ	£. 3,622					4,068		
.8	Incidental Expenses.	થું [']					ı		
7.	Land Tax.	લાં '					l		
.9	G86.	લાં '							
5.	Water and Fire Insurance.	લં					l 		
4	Department. Rates, Taxes, and Tithes on Premises.	e4; '							
6	Rent of Premises leased to the	÷ 858					- 140		
oi (Travelling.	ું કે સું કે					 28 29		
-	Allowance for Assistance. Pay of Medical Officer.	ું પ જ					j 43		
-	Delivery.	લું '					1		
!!!!	Work and Responsibility at Offices a which the Work is wholly provided to by the Postmarter.	÷ '				A	l		
1 20	Labour and Responsibility at Office at which the Work is wholly or partiporovided for by the Department. Allowance to Postninster for Indocrate.	£.			_				
-i \ "	Allowance to Postmaster for Persons						1		
	31st March 1880. Sept. Sept. Sept. Sept. Sept. Incidental Salaries and Wages.				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2,026		
ond Coat		£.							
	Number of Mes-						91		
Potel Number	Cost for Year ending 31st March 1880.	£. *1,414				•	11,810		
	Number.	21					64		
	OPFICES.	NORTHERN DISTRICT •					ditized ph		

12s. when fully 14s. when able to 14s. when able to 14s. when able to 3 circuit, after a year, by 1s. 7s. 5.6d. 40s. awk. 1s. 25s 25s 1s. 25s 1s. 25s 1s. 1oo. 1oo.	graphists is provided for in the 70. i.a. a week; 14. when fully competent to transmit public messages; 16s. when able to take sole charge of a circuit, and thence, after a year, 45. i.a. week; 18. 65	a mossago), six months' 399 t. 51s. a wk.
; 12s. when to transit to transit al-s. when charge wien 17s. 17s. 17s. 18. 40 18.6. 40 29ear to 8s. av. 20ck after six 1	is provided by the best in to transis of the control of the contro	ek after s
64. a week; 124. when fully competent to traumit public messages; 145. when able to take sole charge of a circuit, and thence, after a year, by 14. 35.4. 15.64. 404. awk. 16.4. 15.4. 254 15.7. 254 16.7. a week after eix months, e year.	legraphists is provided for in the 70. 70. 12. a week; 14. when fully competent to transmit public messages; 16. when able to take sole charge of a circuit, snd thence, after a year, 45. l. 5. l. 66. l. 25. lists are provided for in the Postal 70. l. 5. l. 85. l. 25. l. 1s. 6d. l. 30s. awk. l8. a week; 13. when fully competent to transmit public messages; 14. when able fully competent to transmit public messages; 14. when able attents sole charge of a circuit, and thence, after a year, by 1s. a week to 17s. 45. l. 1s. 6d. l. 24s. when fully competent to transmit public messages; 14s. when able fully competent to transmit public hessages life. when able fully life. life. l. 25s. life. life. l. 25s. life	paid on Dockets, ‡ d. to 8 s. a week. ng to 7 s. a week after ne year.
Assistant Inspector of Messengers — 16.8. Serjeant Messengers (Suburbau), 6.2, rising at the end of one year to 8.2 a week. Allowances to Commissionaires and Auxiliary Letter Carriers for late Allowances for cleaning offices. Allowances for cleaning offices, range from 3.4 to 4.6 d.3 week.	Telegraphists, 1st Class (Male) - 100 L.	Frequency, 31 August 1978, No. 18786. Terming at the end of one year to 8 a. week. Terming at the end of one year to 8 a. week. Terming at the end of one year to 8 a. week. Allowances of commissionaires and a delivery of Telegrams. Allowances for supervising Newsengers, supervising from 15 s. to 18 a. week. Allowances for cleaning offices,
8 87 82 82 83		29 2
Treasury, \$1 August 1878, No. 13,955. ditto.	South Esstern District.	Fresury, 31 August 1878, No. 18,786 ditto.
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		Maximum.	130%	7 08	657.	bove numbers of these two d for in the r six months,	k months,		160 <i>l.</i> loyed for oses.)	yed for Admiralty 40 l. 5 l. 90 l. 14 s. when fully to transmit public 16 s. when able to	s circuit,
		Annual Increment.	51.	52.	.70	n the above ffice. on each of (A. 1.) ek after six	ek aftor sü e yoar.		5 l. 160 s are employed Office purposes.) 170 l. 130	hist employed for Admiralty nist to rise 140? 70 L	take sole charge of a circuit, and thence, after a year,
A Y.		.muminiM	1001.	70 %.	45 1.	included if the War O slegraphist id 3rd) is (Sub-Head o 7.8 a we end of one fice	o 78. a we e end of on		140 l. elegraphist me for War phist to risc	aphist employed for phist to rise 140?. 70!. 6!. 12. a week; 14 competent to trainessages; 16	take sole and thene
SCALES OF P		Force.	Telegraphist, 1st Class (Male).	Telographists, 2nd Class (Male).	Telegraphists, 3rd Class (Male).	Two Telegraphists included in the above numbers are employed by the War Office. The cost of one Telegraphist on each of these two Classes (2nd and 3rd) is provided for in the Postal Estimates (Sub-Head A. 1.) Messengers, 6 4., rising to 7 8. a week after six months, and to 8 8. a week at the end of one year. Allowance for cleaning Office 9 8. a week.	Messengers, 6s., rising to 7s. a week after six months, and to 8s. a week at the end of one year.		Senior Telegraphists 140 l. 5 l. 160 (Male). (Two of these Telegraphists are employed Admiralty, and one for War Office purposes.) One Telegraphist to rise 170 l. 130 (Male).	- 50 E	(Male)
			-	60	4	17	64		4 4	. 2 0	
		Town.	Woolwich -				Eltham		South Western District. Treasury, 21 Aug.1878, No. 13,182.	ditto.	
		.TATOT	893.				8	33	0,890		
	•	Incidental Expenses	ન જ								
		Land Tax.	બં '				1	,	ı		
9		Gas.	બં '				1		ı		
rė.	ırance.	Water and Fire Inst	બં '				,	•	1		
4	70 90III	Rates, Taxes, and Ti Premises.					1	1	1		
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••	od, or boo	Travelling.	બું !				1	1	1		
		Pay of Medical Offi	બંટ				ı	1	97		
-	guce.	Allowance for Assist	 બં [ા]				ı	೫	ı		
-		Delivery.	લાં ¹				1	ı	ſ	·-···	
ta rol	sydes of Offices	Work and Responsibility which the Work is who by the Postmaster.	લું '				•	1	ı	_ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	
100	nut ioi ibu	Allowance to Poetmees In a more of the support in a more of the period o	બંજ્ઞ				1.26	25	. 75		
1		Incidental Salaries a					-	•	ı		
70		Sint Merch 1689,	નજ્ઞ			<u> </u>	3	ı	4,277		
and Cost	Messengers and Commis- sionaires, &c.	Bengers, Cost for Year ending					93		183		
Number a	1	31st March 1880.	4 5				1	1	*4,534		
Total Nu	Telegraphists.	Number. Cost for Year ending					1				
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		ø.	•				•	,	- Dis-		
•		그 의	•				•	•	Western F.		
		Fig.	W ооц w існ				Вітнак	Norwood	Sourn Wes frict.		

70 l. 5 l. 85 l. 25 s. 1 s. 6 d. 90 s. a w.k.	18 s. 1 s. 6 d. 24 s. "	6s. a week; 12s. when fully competent to transmit public Messages; 14s. when able to take sole charge of a circuit; and thence, after a year, 1s. a week to 17s.	The wages of one of these Telegraphists, and half a risk allowance of 3 s., are provided for in the Postal Estimates (Sub-head A. 1.)	25 La year each.	35 s. 1 s. 6 d. 45 s. a wk.	16. 18. 25. "	g 58 paid on Dockets, 1 d.	rising to 7.s. a week afte	res and Auxiliary Letter Telegrams 450 L.	. 67.s. wk.	100		a week after six months, and	ing Joan.	<u> </u>	18s. 1s. 6d. 24s.	8. a week; 12. when fully competent to transmit public Messages; 14. when able to take sole charge of a circuit, and thence, after a year, by 1.	
Supervisor (Female) - 70 Telegraphists (Female), 25 1st Class.	is (Female),	6	The wages of one of the rak allowance of 3 Estimates (Sub-bead	Season Telegraphists (Female)	Assistant Inspector of Messengers.	Serjeant 10	Messengers (Town), (including 58 paid on Dockets, 1 d. and 1 d. a Message) 7 s., rising at the end of one year to 8 s. a week.	Messengers (Suburban), 6s., rising to 7s. a week af te six months, and to 8s. a week at the end of one year.	Allowances to Commissionaires and Carriers for late delivery of Telegrams	Allowances for super- vising Mesengers, ranging from 4 s. to	Allowances for cleaning -	Offices, ranging from 1 s. to 6 s. a week.	Messengers, 6 s., rising to 7 s. a week after six months, and to 8 s. a week at the end of one year.			Telegraphist, 2nd Class 16 (Penale).	Telegraphists, 3rd Class Ma (Female) - tal	+1d, a messec. With a minimum of $96L$ a vert
. v	38	\$3		9)	-	-	103	78, 78					6	œ'		-	Q	
Tressury, 21 Aug.1679, No. 13, 182.	ditto,	fressury, 11 Sept. 1878, No. 14,397.						150	- 4 4110.				Wimbledon -	Tressury, 10 Aug. 1878, No. 12,895.		Putney	Treasury, 11 Sept. 1878, No. 14,392.	+1 d. a
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				al Increment.	nuu¥	57.	57.	12s.a week; 14s. a week when fully competent to transmit	public blessages; 10 f. wnen sble to take charge of a circuit; and thence after a year 45 l 5 l 65 l	phists are prad A. 1).	5.	1. 64.	18. 6d.		one of these Telegraphists are pro-	year.	1s. 6d.	14.	16e. 1s. 2. 12s. a week fixed wages.	inding 103 paid on Dockets, \$\frac{2}{4}\$. a the end of one year to \$s\$. a week. \$6\$., rising to 7\$. a week after aix week at the end of one year. a Messenger and one-third wages nger are provided for in the Postal end A. 1).
	X			·umu	niniM	100 %.	70 7.	12 s. s wee fully ∝	public ble to t and then	hese Telegre	70 %	: :	188.	8. a week competent in Mossages; take sole cland thence, a week to 1	ne of these stal Betimat	nale), 25 l. a	35.	36.	16¢. 12¢. 8 v	the ond of the ond of a.r. rising week at the e Messenger are produced A. 1).
1880—continued.	SCALES OF P			Рогсе.		Telegraphists, 1st Class	(Male). Telegraphists, 2nd Class	(Marc).	(Male)	The wages of one of these Telegraphists are provided for in the Postal Estimates (Sub-Head A. 1).	Supervisors (Female) -	Telegraphists (Female), 1st Class.	Tolegraphists (Female), 2nd Class.	Tolegraphists, 3rd Class (Female)	Half the wages of one of these Telegraphists are privided from the Pretal Betimates (Sub-Head A. 1).	Season Telegraphist (Female), 25 l. a year.	Assistant Inspector of	Assistant Inspector of	Serjeant Tube Attendant	Messengers, (Town), (including 103 paid on Dockets, # d. a. Messenger, 7s., rising at the end of one year to 8 s. a week. Messengers (Suburban), 6 s., rising to 7 s. a week after aix months), and to 8 s. a week at the end of one year. One-balf wages of one Messenger and one-third wages of another Messenger are provided for in the Postal Estimates (Sub-licad A. 1).
Iarch						၈	73	a	0		63	7.0	8	22			-	_		0 1 100
-London District, for the Year ending 31 March 1880				Town.		Western District	Treasury, 21 August 1878, No. 13, 182.	e di il			Treasury, 21 Angust 1878, No. 18,182,	ditto.	ditto,	ditto.		ditto.	Treasury, 6 July 1878, No. 19,973.	Treasury, 31 August 1878, No. 13.785.	ditto.	
r the Y				•1	АТ ОТ	£. 10,112													,,,,,,,,	
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POST		jo		1880.	N 3816									· · · · · · · · · · · · · · · · · · ·						
		and Cost	Messengers and Commis sionaires, &c.		вепве	- 7												·		
		per er		.000 Marsi		169			<u></u>											
		Number 1	Telegraphists.	Year ending 1880.	n taco	£.														,
•		Total	Leg per.	Mum)	76															
				OFFICES		Western District -									Die	ti	2 5.			ogle

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3	70 s. s week.	50 s. в week.	250 l. 160 l.	130 /.	90 l. rhen fully nit public	a circuit;	66 7. 30 s. a	857. 30s.	24 8.	when fully smit public then able to if a circuit; year, by 1 c.	281 (.	88 86.	ed wages.	(age), ok.	1,0914.	42 s. 6 d. a week.	
		•	74, 10s. 54	57.	701. 51. 901. 30. 301. 301. 31. 34. when fully competent to transmit public	Messages; 16s. when able to take sole charge of a circuit; and thence after a very	5 /. 2s. a week	51. 18.64.	1. 64.	s. a week; 12 s. when fully competent to transmit public Messages; 14 s. when able to take sole charge of a circuit; and thenee, after a year, by 1 s.	17.6.	4 6 . 	18. sweek fix edwages.	1 d. a Mess to 8 s. a we		,	
	,	•	1607.	1001	70 l. 12 s. s. wee competent	Messages take sole	457. 23s. a week. 2	70 ?. 25 s.	18 8.	8s. a week; 12s. competent to tran Messages; 14s. wtake sole charge o and thence, after a	a week to 17 s.	26 s.	ngers, 18 s. sk each flx	s, ‡ d. and f one year	•	•	
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sionaires and Auxiliary Letter Carriers for late delivery of Tele-	Allowances for super- vising Messengers, ranging form 1 s. 3 d.	Allowances for cleaning Offices, ranging from 3s. to 14s. a	Week. Superintendent (Male) Senior Telegraphists (Male)	Telegraphists, 1st Class (Male).	Telegraphists, 2nd Class (Male).	Telegraphists, 3rd Class (Male)	Countermen (1 s. week additional 1	each for Risk Money). Supervisor Telegraphist, 1st Class	(Female). Telegraphists, 2nd Class (Female).	Telegraphists, 3rd Class (Female) -	Wages of Boy Sorters borne on the Postal Establishment.	Serjeant Serjeant Porter	Force 18. 18. 18. 18. Overseco of Telegraph Messengers, 18. a week fixed wages Tube Attendants, 12.s. a week each fixed wages.	Messengers (paid on Dockets, \$ d. and 1 d. a Message), T. rising at the end of one year to 8 s. a week,	sionaires to Commis- sionaires and Auxiliary Letter Carriers for late delivery of Tele-	grams. Allowances for Cleaning Offices, ranging from 3 s. 6d. to 12 s. a.	week.
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			Western Central District.	1878, No. 18,182.	ditto. ditto.		freasury, 21 August 1878, No. 18,182.	Treamny, 21 August 1878, No. 13, 182, - ditto.	- ditto.	- ditto				Schedele, No. 13,182.			
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			Western Central District.								Boy Messengers' Libraries	Porterage paid out, in- cluding Incidental Pay-	Por Incidental Payments	TOTALS	Mesengers Incidental Salaries and Wages	Allowances to Postmasters Delivery Assistance Medical Officers	Salaries, &c

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SUB-HEAD (F.)

5.-POST OFFICE TELEGRAPHS.-LONDON DISTRICT, FOR THE YEAR ENDING 31st MARCH 1880.

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ross		Upper Westbourne Park Uzbridge-road, Nor- land-square.	• •	Orford-	road. Walworth-road, 17 Wandworth-road, 227 Wandsworth, High-street Wandsworth-road, 267 Wanstead Wapping, near Old	Gravel-lane. Warwick-road Waterloo-road Welling Westbourne Park, Alax-	andra-street. Westminster Bridge-road Whetstone Whitechapel-road, 280 Willeeden, Church End Winchinore Hill -		Woolwich, Artillery-place	street	York-road, King's Cross	Allowance at a fixe	Porterage 1 ments fo		
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Note.—For allowances to letter receivers for postal duty, see Estimate for Postal Service, Sub-head A.

o.1.—VIII.

POST OFFICE TELEGRAPHS.

PROVINCIAL POST OFFICES-UNITED KINGDOM.

ABSTRACT OF SUB-HEAD (G.)

1 8 7 9 - 8 0.

					Salaries, Wages, and Allowances additional to Salaries.	2. Travelling.	8. Rent.	Rates, Taxes, and Tithes on Premises.	5. Water and Fire Insurance.	6. Fuel and Light.	7.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTALS.
ENGLAND	AND	WA	LES	-	£. 317,069	£.	£.	£.	£.	£.	£.	£. 8,918	839,522
IRELAND	-	-		•	65,143	700	657	50	5	15	5	1,227	67,802
SCOTLAND	-	-	•	-	65,675	800	5 4 6	2	25	170	5	866	67,589
	Тота	L -		£.	447,887	5,500	8,888	702	150	1,285	40	11,011	474,913

SUB-HEAD (G.)

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		Annual Increment		18.].e.		_									
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ALES OF			Porce.			Telegraphist - Ditto Messengers, at 5 s.	Telegraphist - Ditto Messengers, at 5 s.				Telegraphist Ditto Ditto Allowance for Boy' Messengers, at 8 d. of 5 s. a week.	Telegraphist - Ditto -
PAY.			.anaioiM			22 s. 14 s. n week.	28s. 14s. a week.				r i	28 s.
	-		Anausi Increment.			**	1s. 6d.				28 s. 1 s. 6 d. 35 s. 22 s. 1 s. 1 s. 27 s. 14 s. 15 s. 2 week. a dozen messages with minimum	10.6d.

			FOR THE YE.	AR E	NDING 31	MARC	н 1880.		
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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, but within one mile of the Office.

† Including 31. 12 s. 6 d. for private wire allowance.

† Including 32. 12 s. 6 d. for private wire allowance.

† Including 32. 12 s. 6 d. for private wire allowance.

† Including 32. 12 s. 6 d. for private wire allowance.

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† Including 32. 12 s. 6 d. for private wire allowance.

† Including 32. 12 s. 6 d. for private wire allowance.

† Including 32. 12 s. 6 d. for private wire allowance. Note .- For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-Head (C.).

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			Annual Increment.			14 s. when fully com- nessages; 16 s. when	circuit; an	om 24 July 7.	er for Messe i 5 s. a week	ger on the Quay, from	1 s. 6 d. 1 s.	remada	1,	of the wages	at Hoylake, S. O. at New Brighton, E. only.
F PAY.			.anaiaiM			, at 12 s. a week; transmit public m	charge of a a week. a week.	ngors, at 5 s. a week. te of these is employed from 24 July to 10 September, in each year only.	to Postmast eptember, of	for Messenger	22 8.	Telegraphists by 1 s. to 21 s.	0 s. a week.	 -One-third o	Head (C). a week. a week, at Hoylake a week, at Liscard, a week, at New Bri employed from 1 employed from 2 employed from 3
CALESO			Force.			Telegraphists, at 12 s. petent to transmit	able to take sole charge of a circuit; and thence by 1s. 6 d. to 27 s. a week. Ditto, at 14 s. a week.	Messengers, at 5 s. a week. One of these is employe tember, in each year	Summer allowance to Postmaster for Messenger, from 14 June to 14 September, of 5 s. a week.	Summer allowance for Messeng 24 July to 10 September, 3 s.	Telegraphist - Ditto	o of these cale, 14 s. l	Telegraphists, at 10. Ditto	Ditto Woodside Ferry	We Talegraphies is provided for in the Postal Estimates, Sub-Head (C). Messengers, at 5.s. a week. Ditto - at 4.s. a week, at Hoylake, S. O. Ditto - at 5.s. a week, at Liscard, S. O. Ditto - at 5.s. a week, at Liscard, S. O. Ditto - at 5.s. a week, at New Brighton, S. O. One of these employed from 1 June to 1 September in each year only. Ditto - at 5.s. a week, at Rockferry, S. O.
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§ In addition to fees collected from the public within three miles,

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† Fixed allowance. **Amounts marked thus (**) include payment for delivery in the Town or Village.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including two-thirds of the allowance for a boy clerk, who is borne on the Postal Establishment, Sub-Head (C.).

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub head (C.),

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Carliste -	Carmarthen	Carnarvon	* Amounts marked thus (*) include payment for delivery in the Town or Village. \$\frac{1}{2}\$ including 21. 12 s. 6 d. for working private wire. \$\frac{1}{2}\$ including 22. 12 s. 6 d. for working private wire. \$\frac{1}{2}\$ Including 23. 4 d. a week of the wages of one Sorter, who is borne on the Postal Establishment, Sub-Head (C.). \$\frac{1}{2}\$ Including half of the wages of one Inspector of Letter Carriers and Telegraph Messengers, who is borne on the Postal Establishment, Sub-Head (C.). \$\frac{1}{2}\$ Including half of the silowance for one Porter, who is borne on the Postal Establishment, Sub-Head (C.). **Nofe.—Por allowance to Postmasters, and others for Postal Duty, see Estimate for Postal Service, Sub-Head (C.).
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ariers and Telegraphic Messengers, who is borne on the Postal Establishment, Sub-head (C.). miles.

¶ Including 2 l. 12 s. 6d. for working private wire.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.).

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Amounts marked thus () include payment for delivery in the Town or Village.

\$ Including one-half of the wages of one Clerk who is borne on the Postal Bstablishment, Sub-head (C.).

\$ Including one-fourth of the wages of one Clerk who is borne on the Postal Bstablishment, Sub-head (C.).

* Including one-half of the wages of one Clerk who is borne on the Postal Bstablishment, Sub-head (C.).

* Including one-half of the wages of one Clerk who is borne on the Postal Bstablishment, Sub-head (C.).

* Including 9 l. a year, season, &c., allowance fixed.

† Including 9 l. a year, season, &c., allowance fixed.

Note. -For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.).

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36. 446. 18.64. 35s. 14s. when fully com- messages; 16s. when a circuit; and thence	1 6. 81 6.	11.	2s. 44s. 1s. 6d. 35s. 14s. when fully commessages; 16s. when zircuit; and thence by		1 s. 6 d. 27 s. 1 s. 81 s. with minimum of 5 s. a.	90th September.)	1 s. 27 s.		64. 88e. 87e.	_ <mark>#</mark> #	legraphist Sub-heav	(5)	these is employed from 1st July to 91st only.)	the second is
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						8 l. 190 l. 5 l. 130 l.	1s. 6d. 35s.	s. when fully compe- messages; 16 s. when	מ כזוכחוו , מחת וחפתכם		by Royal Engineers,	at 1 s. 3 d.			dozen messeges with a		ead.	2081 790 7		1s. 6d. 35s.	when fully compenents 162. when	a circuit;		16. 804.	essenger qualified to		An where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is	§ Including 4 L allowance for working private wire.
						1407.		week; 14 : public	27 s. a weck.	: 10 s. a week.	s are occupied	and one	a week.	at '	a week.		at 8 s. 6 d. a head. 	100 2		28.	2s. a week; 14s transmit public n	take sole charge of	s. a week.	20 €.	a week for Messenger	ot oignaiman.	Town or Villa	allowance for
						Superintendent- Assistant ditto -	, phi	Ditto, at 124. a vent to transmit	by 1 s. 6 d. to 27	Telegraphists, at 10 s. a week.	These two places are	barrack allowance, day, and 4 d, a day	Messenger, at 7 c.	Ditto - at 6 s.	13 Measengers, at	minimum of 5 s. a week	Medical Officer, at 8 s. 6 d.	Telegraphist -	remains on the	Telegraphists -	at 3	able to take sole charge by 1 s. 6 d. to 27 s. a week	Messengers, at 5 s.	The Lizard	Allowance of 2 s.	act as Assistant Signaiman.	r delivery in the	§ Including 4 L
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* Amounts marked thus (*) include payment for delivery in the lown or fixed allowance.	ed thus	(•)	ade ba	rment fo	or deliv	ery in t	ne Fown	or Vi	lage.	∮ In	addition luding	n to fee half of	the wa	tgrs of	in the	public oking c	vithin to lork, wt	§ In addition to fees collected from the public within three nuises. If Including half of the wagers of one booking clerk, who is borne	6. The lucia	naing per m	1 including 2 i. 12s. Od. for working private wife. 8* Id. per mossage, with minimum of 5s. 8 Including 1 o seek additional from 1s Innato 30th Soutomber	of m
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† In addition to fees collected from the public within three miles.

† Amounts marked (*) include payment for delivery in the Town or Village.

† In addition to fees collected from the public within three miles.

† Exact allowance.

† Fixed allowance.

† Including 5.. 6 d. a week of the wages of one sorting clerk, who is borne on the Postal Establishment, Sub-Head C.

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	Superintendent Assistant ditto - Telegraphists - Ditto -	Allowance to Postmuster, 18 s. an inspector of messengers. Messengers, at 8 d. per dozen mum of 5s. a week.	Ditto, additional from April to November. Medical officer, 8s. 6d. a head. Telegraphists - 16s. 1s.	Messengers, at 5 s.	Telegraphist - Ditto	,	Mescangers, at 1 d. per message, a week. Medical officer, 8 s. 6 d. a bead.	more than one rate is shown, the first is for delivery in the Town or Village, and the second is † In addition to fees collected from the public within three miles. § Fixed allowance. § Fixed allowance. † Including allowance of \$1.12 s. 1 d. for working private wire.
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	Leicester		Lewes		Lincoln			mile of the Office; but where more than one rate is shown, the first is stored. † In addition to fees collected from tablishment, Sub-Head C. § Fixed allowance. ¶ Includes for Postal Sarvice, Sub-head (C.)
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(a) Where only one rate is shown in this columnit is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in Town or Village. † Fixed allowance. † Including an allowance of 50 l. a year to Postal Controller, and two allowances of 40 l. a year each to two Postmaster of Formby for services, &c. at the Waterloo Coursing Meeting. | In addition to fees collected from the public within three miles. Note .- For allowance to Postmasters and others for Postal Duty, see Estimate for Portal Service, Sub-head (C.).

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23 Ditto 22. by 1 s. 6 d. to 27 s. 47 Ditto 16. by 1 s. to 21 s. 51 Ditto 12. by 1 s. to 15 s. Half of the salary of 1 Telegraphist on scale 22 s. by 1 s. to 27 s., and of 1 Telegraphist on scale 16 s. by 1 s. to 21 s., is provided for in the Postal Esti-	mates, Sub-Head (C). Remaie Telegraphisis (Probationers), at 10 s. a week each. 4 Allowances to Clerks for working wires in connection is now managed. R. a. man, each	With Bewaps pers, 0 s. a week can. Extra Allowance to Telegraphist in charge at Thomasstreet Branch Office, 7 s. a week.		Haif of this Allowance is provided for in the Postal Estimates, Sub-Head (C).	Extra Allowance to Telegraphist in charge at Saltoru, f a, a week.	Postal Bedinates, Sub-Head (C).	sengers.	Assistant Inspector 18 s. 1 s. and after 10 years' service to 26 s.	3 Porters 18 s. 1 s. 24 s. 2 s. 2 Porters, at 18 s. a week.	Corporal Messengers, at 12s. a v	Messengers - 7 s.	Messengers, at 5 s. a week each.	6 Ditto - at 1 d. a message. With minimum of 79 Ditto - at \$ d. per message. 5 s. a week.	<u> </u>	Half of this Allowance is provided for in the Postal	Messenger at Hanging Ditch, 5s. a week.	Half of this Anowance is provided for in the Fostal Batimates, Sub-head (C).	1 Messenger at Mosley-street, 5s. a week. One-fourth of this Messenger's Wages is provided for	in the Postal Retimates, Sub-he	Aner at Yo	Ditto ditto - 12s.	Ditto - ditto - 74.	Allowance for omce cleaner at Sanoru, 5 s. a week. Two-thirds of this Allowance is provided for in the	ဎၟႜ		One-fourth of this Allowance is provided for in the Dostal Ratimates Sub-head (C).	Allowance for Watchman at Stock Exchange, 25. a wook.	one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more then one rate is shown, the first is for delivery in the Town or Village, and the second is for	+ In addition to fees collected from the public within three miles. 5, Sub bead (C). 6 Fixed allowance. 8 Rived allowance. 9 Rived allowance. 9 Rived allowance. 9 Rived allowance. 9 Rived allowance. 9 Rived allowance. 9 Rived allowance. 9 Rived allowance. 9 Rived allowance.
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Superintendent - 240%, 10%, 280%. Assistant ditto - 130%, 8%, 170%. Tolegraphists - 36s, 2s, 44s. Ditto - 88s, 1s, 64, 35s	- 12 s. per week; 14 s. when fully	petent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence	by 1 s. 6 d. to 27 s.	graphists, the full wages o	quarter of the wages of another, are provided for	ndent 75 L	Femalo).	Telegraphists - 21 s. 1 s. 6 d. 27 s.	(Female). One-half of the ware of one of those Telegraphists is	provided for in the Postal Estimates. Sub-head (C.)	Telegraphists (Female), 10 s.; 12 s.	take charge of a circuit; then by 1s. to 21s.		Clerks (Writing), at 14 s. a week.	Extra allowances for working private wires, 10s. a	Inspector of 22. 1s. 27s.	gers.	Assistant ditto - 18 s. 1 s.	Messengers - 84. 14.	wages of in the Po	Messengers, at 1 d. per message,	cer.	Superintendent - 100 L	Telegraphists, 12 s. per week ; 14 s. when fully	perent to transmit public messages; 10 s. when able to take sole charge of a circuit, and thence by	Ž	Messengers, at 5 s. 1	Superintendent 130 %	Telegraphists - 36 s. 2 s.	Ditto - 12 s. per week; 14 s. when fully com-	ke sole charge of a circuit, and th	by 1s. 6d. to 27s. Ditto - 12s. ner mosk: 14s when fully com-	i	able to take sole charge of a circuit, and thence by 1 s. 6 d. to 27 s.	rd of the wages of this Telegraphist	Vided for in the Postal Estimates, Sub-head (C.) Telegraphists (Female) 10s . 12s when able to take	charge of a circuit; then by 1s.	Messengers, at 8 s. s	Docket Messenger minimum of 5.	Medical Officer, at 8s. 6d. a head.
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• Including 1. a year for extra work in connection with the races.
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• Including 1. a year for extra work in connection with the races.
• Including 2. 12 s. 6 d. for working private wire.
• Including 1. a year of the salaries and wages of the clerks, who are borne on the Postal Establishment, Sub-head (C.)

• Including 1. a year of the salaries and wages of the clerks, who are borne on the Postal Establishment, Sub-head (C.)

Note,—For allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub hoad (C.)

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98. 18.64. 359. 22s. 1s. 27s. 14s. 1s. 27s. message, with a minimum of 6d. a head.	s. 1s. 27s. sek. 1s. 21s. sesge, with minimum of 5s.	120 l. 5 l. 150 l. 150 l. 100 l. 5 l. 130 l. 35 s. 2s 44 s. 28 s. 1s 6d l. 35 s. s. per week; 14 s. when fully commonit public messages; 16 s. when sole charge of a circuit; and thence to 27 s. ostmaster for providing Superintenaph Messengers, 18 s. a week. s. a week. s. a week. s. a week. s. a week.	Superintendent - 140 l. 8 l. 190 l. Assistant ditto - 100 l. 5 l. 130 l. Ditto - 12 s. per week; 1 s. 6d. 35 s. Ditto - 12 s. per week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6d. 40 2 l. s. Telegraphiats (female) 10 s. per week; 12s. when able to take charge of a circuit; thence by 1 s. to 21 s. Medical Officer, at 8 s. 6d. a head. Messengers (Corporals), at 8 s. a week. Messengers, 18 s. a week. Messengers, 3 s. a week. Messengers, 4 s. 4 dozen messages, with minimum allowance of 5 s. per week each.)	a dozen messages, with mini- eight months in the year. or Village, and the second ree miles.
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† Fixed allowance. † 2 d. a message under half mile, and 3 d. a message under one mile. § Including half of the wages of one sorting clerk, who is borne on the Postal Establishment, Sub-Hond (C.). ¶ In addition to fees collected from the public within three miles. ¶ Including allowance for working private wires, 2 l. 12 s. 6 d. Por all messages within a mile radius.

Note.—For allowance to Postmasters and others for Postal Service, Sub-head (C.).

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Including office expenses at Landport and Portsea branch offices.

† In addition to fees concern.

† Including 12 s. a week of wages of one clerk who is borne on the Postal Batablishment, Sub-Head (C.).

†Including 12 s. a week of wages of one clerk who is borne on the Postal Batablishment, Sub-Head (C.).

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sab-Head (C.).

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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, but within one mile of the Office.

† Anounts marked thus (*) include payment for delivery in the Town or Village.

† Delivery Allowance of 1 d. a message, with a minimum of 5 s. a week.

† Including private wire.

† Including expanses at Tyne Docks Branch Office.

* Including 15 f. a.year, fixed allowance. Note.-For Allowance to Postmasters and others for Postal Duty, see the Estimate for Postal Service, Sub-head (C.).

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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Office.

Amounts marked thus (*) include payment for delivery in the Town or Village.

Amounts marked thus (*) include payment for delivery in the Town or Village.

Allowance for delivery 1 d. a message, with a minimum of 5 s. a week.

Allowance for Rent at Ascot Grand Stand. Note. - For Allowance to Postmasters and others for Postal Duty, see the Estimate for Postal Service, Sub-head (C.).

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(a) where construction or Village, but within one mile of the Office.

4 Including 2 l. 12 s. 6 d. for working private whe.

5 Amounts marked thus (*) include payment for delivery in the Town or Village.

6 Amounts marked thus (*) include payment for delivery in the Town or Village.

7 Including 2 l. 12 s. 6 d. for working private whe.

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† Including 7. 8 d. aweek of the wages of one Boy Clerk who is borne on the Postal Establishment, Sub-Head (C.) | Including 11 s. 6 d. a week of the wages of one Clerk who is borne on the Postal Establishment, Sub-Head (C.).

| Including 7. 8 d. a week of the wages of one Boy Clerk who is borne on the Postal Establishment, Sub-Head (C.).

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ond the Town or Village, but within one mile of the Office.

† Including 21, 12s., 6 d. for working private wire.

† Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including half the salary of one Clerk who is borne on the Postal Establishment, Sub-Head (C.).

† In addition to fees collected from the public within three miles.

Note.—For Allowance to Postmasters and others for Postal Service, Sub-head (C.).

	Total Number and Cost of Messengers graphista and Porters.	Cost for Year ending 31st March 1880. Incidental Salaries at	£. £. 108	1 1 1 1		1 1 1	1 1 1 23 1 1	1 1 1	1 1	8 1111	1
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SCALES		Feroe,	1 Telegraphist -		2 Ditto (Female) -	Messengers, at 15	Telegraphist - 222. 15. Telegraphist - 222. 15. The present Officer is in receipt of 323. 6 d. Ditto 145. 15. 16. Messengers, at 55, a woek.	· •		Telegraphist - 23 s. (The present Officer remain (The present Officer remain 2 s., 44 2 Telegraphists - 14 s. week. 6 Messenger, at 5 s. a week. 6 Messenger, at 5 s. a week. 1 Telegraphist, 6 s. por week.	
OF PA		.mpmhni M	28 8.	veek; 14 s. vic messages; circuit; and t	to take		22 s. cer is in rece 14 s.			22 s. dec. remains 2s., dec. 14s. s. a week. 5 s. a week.	
×i		Annual Increment.	1s, 6 d.	when fully com 16 s. when ab hence by 1 s. 6	10s. per week; 12 s. when able to take charge of a circuit; thence by 1 s. to 21 s.	f. a message, with weekly minimum of 5 s.	1 s. ipt of 32 s. 6 d. 1 s.	•		22 s. 1 s. 27 s. remains on the old scale, 36 s., 14 s. 1 s. 21 s. week.	

		100 l. 5 l. 130 l. 28 s. 1 s. 6 d. 35 s. nor week; 14 s. when fully communit public messages; 16 s. when folde charge of a circuit; and thence all s. s. are at present occupied by one ecceiving 115 l. a year, and one reek. 8 s. a week. 8 s. a week. 1 d. per message, with weekly minimes of 5 s.	44 s. 85 s. 27 s. 81 s. 81 s. 81 s	14 s. a week. 14 s. a week. per message, with weekly minimum	econd is
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Note. -For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Survise, Sub-Head (C.).

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Note.—For allowances to Postmasters and others for Postal duty, see the Estimate for the Postal Service, Sub-Head (C.)

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	. 16. 216.	្នើ	nd "overtime." 5	l	a. 1e. 21s.		1. 81. 1701. per annum. 2. 22. 442. p° wk. 2. 12. 64. 273 3. 13. 215	two Telegraphists for 1s. ea.,, er and Watchman - 11s., week in addition on Postal 8s.,	a head; estimated at 17%.

for delivery beyond the Town or Village, but within one mile of the Office.

† The allowance at Waterford for Office Expenses, &c., is 65 L, of which 8 L. 16 s. is chargea. He and inserting Department (Telegraphs, C. 10).

* Including 1 s. 6 d per week for testing.

Note.—For allowances to Postmasters and others for Postmate for the Retinate for the Postma Service, Sub-Head (C.)

5.-POST OFFICE TELEGRAPHS.-Sub-Head (G.)-Provincial Establishments in Ireland, for the Year ending 31st March 1880-continued.

Note .- For allowances to Postmasters and others for Postal duty, see the Estimate for the Postal Bervice, Sub-Head (C.)

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SUB-HEAD (G.) - continued.

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Note. - For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub-head (C.).

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Messengers at 7 s. a-week. Ditto at 8 d. per dozen messages. Medical Officer at 8 s. 6 d. ner nerson.	Includes 21, for attendance on Testing. Telegraphist 14.e. 14.e. 18.e.	# # H	messengers at o.s. a week. Messengers 5 s. a week; one of these employed five	the only. intendent -	istant Super- 130 l 8 l. mendents.	5 00 07 7 7 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	and Class 1616. 208. 18:04. 30 8. Staphistics 128. (See Note.) 27 8.	Note.—12 s. at first, 14 s. when competent to transmit public messages; 16 s. when able to take chare of a circuit, and thence after a year by 1 s. 6 d. annually to 27 s.	class to be reduced eventually to first increased from 19 to 20.	The scale 1001. by 51. to 1301.to be abolished as vacencies occur, and the scale of 96s.to 44 s., substituted for it.	male Telegraphist	1st Class Tele. 29.s. 1s. 57s. graphists. 2nd Class Ditto 10s. (See Note.) 21s.	Note.—10s. to be advanced to 18s. when competent, thence to rise after a year by 1s. annually to 21s.	Inspector of Mes- 22s. 1 s. 27 s.	- 146. 16.	Allowances for another Assistant Inspector of Messages 20. a week.		ssengers at 1 s. per dozen messag Ditto at 9 d. per dozen messages.	ive 1s. a wee gas Corporals.	Medical Officer at 8 6 d . per person. $\frac{2}{3}$ wages of Postal Clerk and allowance for cleaning	at Charlotte-place, 5/1. Part of Salary of Acting Postmaster, Leith, 40 l. Four Telegraphits have an allowance of 5s. a week	: E
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(a) Where only one rate shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, but within one mile of the Office.

Amounts marked thus (*) include peyment for delivery in the Town or Village.

Note. - For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub-Head (C.).

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Frovisional Arrangement: 9 Temporary Telegraphists at 20s. a week each, from lat March to 31st May.	Maximum allowance for over-time 2L a week, from 1st March to 31st May. 9 Temporary Telegraphists at 20 s. a week each, from 1st June to 31st October. Maximum allowance for even-time 31 s a seak from	Ist June to 31st October. Female Establishment:	Telegraphists - 28	Ditto (Stock Exchange) at \$\frac{1}{4}\text{d}\$, per message. 8 Allowances at 9 s. a week each for night delivery. News Messengers, 8 s. by 1 s. to 10 s. Labourer 18 s. 1 s. 20 s. Female Servants, 12 s. a week each. Medical Officer at 8 s. 6 d. per person. Messenger at 1 d. per message at Bridgeton. Ditto - at \$\frac{1}{4}\text{d}\text{.} - ditto at Anderston.	11d di 11d di 11d di 12d di 2di force, chan of force of force of force of force of force of force of force of force -	graphs. Allowance to Posta tendent: Force, charged to 'force of rent of force of rent of force of rent of force	Whitevale 12 f. , g of rent - ditto.
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(a) where only one rate is gown in tan Count it is for quirery in the lown or village,
if for delivery beyond the Town or Village, but within one mile of the Office.

Amounts marked thus (*) include payment for delivery in the Town or Village.

Note — For Allowances to Postmasters and of

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	and	Messengers and Porters.	Coet for Year ending 31st March 1880.	મ ાા	1 1 1	8	ı	1111,	၈	11111	1	11111
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				Telegraphist - 14 s. 1 s. 21 s. Assistant ditto, 9 s. a week each.			,			Includes 2 l. 12 s. 6 d. for working private wire.		Includes 2 & 12s, 6 d, for working private wire.	mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is
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	Telegraphist - 14 s. Assistant ditto, at 14 s. a week. Messenger, at 7 s. a week. Ditto for five months, 5 s. a week. Ditto for three months 5 s. a weel	Telegraphists - Boy ditto, at 7 s. a Messengers, at 5 s.	Medical Officer, at 8		Telegraphist - 100 l, 5 l, Ditto - 28 s. 1 s. 6 l, Ditto (Males) - 16 s. 1 s. 6 l, Ditto (Counter) 16 s. 1 s. Ditto (Females) 12 s. 1 s. Ditto Assistant, at 10 s. a week. Messengers, at 9 d., per dozen message Messengers, at 9 d., per dozen message Messengers, at 9 d., per dozen message Messengers, at 9 d., per dozen message Messengers, at 9 d., per dozen message Messengers, at 9 d., per dozen message	Telegraphists . }	Messengers, 5 s. a week each Includes 2 l. 12 s. 6 d. for wo	Messengers, at 1 s. per dozen messages.					Telegraphist - $\begin{vmatrix} 14 s \\ 1 \end{pmatrix}$ 15.
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Note .- For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub-Head (C.).

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Note .- For Allowances to Postmasters and others for Post Duty, see the Estimate for Postal Service, Sub Head (C.).

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the Post Office Telegraphs
Estimate for the Year ending 31st March 1880,
page 606.

o.1—VIII.